

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2013

Department of the Treasury
Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at www.irs.gov/form990.

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning **SEP 1, 2013** and ending **AUG 31, 2014**

B Check if applicable: <input 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	C Name of organization AUBURN PUBLIC THEATER, INC.		D Employer identification number 20-3577149
	Doing Business As		E Telephone number 315-253-6669
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 644,171.
	8 EXCHANGE STREET		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
City or town, state or province, country, and ZIP or foreign postal code AUBURN, NY 13021		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	H(c) Group exemption number ▶
F Name and address of principal officer: CAREY EIDEL SAME AS C ABOVE		I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
J Website: ▶ AUBURNPUBLICTHEATER.COM			
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: 2005 M State of legal domicile: NY	

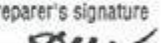
Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: AUBURN PUBLIC THEATER, INC. IS A NOT FOR PROFIT CORPORATION LOCATED IN AUBURN, NEW YORK WHOSE PURPOSE			
	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)	15	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	15	
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	17	
	6	Total number of volunteers (estimate if necessary)	50	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.	
7b	Net unrelated business taxable income from Form 990-T, line 34	0.		
Revenue			Prior Year	Current Year
	8	Contributions and grants (Part VIII, line 1h)	216,927.	255,285.
	9	Program service revenue (Part VIII, line 2g)	263,141.	365,197.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	127.	3.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,998.	3,232.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	485,193.	623,717.	
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	175,892.	200,867.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	16b	Total fundraising expenses (Part IX, column (D), line 25) ▶	0.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	256,922.	362,270.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	432,814.	563,137.
19	Revenue less expenses. Subtract line 18 from line 12	52,379.	60,580.	
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	854,884.	869,568.
	21	Total liabilities (Part X, line 26)	170,337.	124,441.
22	Net assets or fund balances. Subtract line 21 from line 20	684,547.	745,127.	

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	Signature of officer 	Date 2/10/15
	CAREY EIDEL, EXECUTIVE DIRECTOR	Type or print name and title

Paid Preparer Use Only	Print/Type preparer's name ROGER J. BEER, CPA/ABV, C	Preparer's signature 	Date 02/06/15	Check <input type="checkbox"/> self-employed	PTIN P00026563
	Firm's name ▶ GROSSMAN ST. AMOUR CPAS PLLC	Firm's EIN ▶ 46-0475780	Firm's address ▶ 110 WEST FAYETTE STREET SUITE 900 SYRACUSE, NY 13202		
			Phone no. 315-422-1391		

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

932001 10-22-13

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2013)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission:

AUBURN PUBLIC THEATER, INC. IS A NOT FOR PROFIT CORPORATION LOCATED IN AUBURN, NEW YORK WHOSE PURPOSE IS TO FOSTER CREATIVE GROWTH IN THE COMMUNITY. APT PRESENTS AND PERFORMS HIGHLY ARTISTIC THEATRICAL PRODUCTION, PRESENTS EDUCATIONAL AND ARTISTIC MOVIES, AND OFFERS

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 organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ 491,373. including grants of \$) (Revenue \$ 278,112.)

AUBURN PUBLIC THEATER, INC. IS A NOT FOR PROFIT CORPORATION LOCATED IN AUBURN, NEW YORK WHOSE PURPOSE IS TO FOSTER CREATIVE GROWTH IN THE COMMUNITY. APT PRESENTS AND PERFORMS HIGHLY ARTISTIC THEATRICAL PRODUCTION, PRESENTS EDUCATIONAL AND ARTISTIC MOVIES, AND OFFERS WORKSHOPS AND CLASSES TO THE COMMUNITY.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 491,373.

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 <i>Schedule B, Schedule of Contributors</i> ?	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, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which 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, for escrow or custodial account liability; 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 temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	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>	X	
b	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>		X
c	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>		X
d	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>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f	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 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		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
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</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
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	<i>If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?</i>		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		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? If "Yes," complete Schedule J		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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		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? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		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? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		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? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with columns for question numbers (1a-14b), descriptions, and Yes/No checkboxes. Includes sub-questions for reporting requirements, employee counts, foreign accounts, and charitable contributions.

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.

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	1a		15
b	Enter the number of voting members included in line 1a, above, who are independent		15
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 governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
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	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
12c		X	
13	Did the organization have a written whistleblower policy?		X
14	Did 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?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
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
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
16b			

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 (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ►
CAREY EIDEL - 315-253-6669
8 EXCHANGE STREET, AUBURN, NY 13021

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

Check if Schedule O contains a response or note to any line in this Part VII

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.

- 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, if any. 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 neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(1) ELIZABETH KOENIG PRESIDENT	1.00	X		X				0.	0.	0.
(2) TOM MACUILEWITZ VICE PRESIDENT	1.00	X		X				0.	0.	0.
(3) ELAINE BUFFINGTON TREASURE	1.00	X		X				0.	0.	0.
(4) WENDY LADUCA DIRECTOR	1.00	X						0.	0.	0.
(5) BILL HECHT DIRECTOR	1.00	X						0.	0.	0.
(6) CONNIE REILLY DIRECTOR	1.00	X						0.	0.	0.
(7) ROBERT FRAME DIRECTOR	1.00	X						0.	0.	0.
(8) PAMELA FREEMAN DIRECTOR	1.00	X						0.	0.	0.
(9) DAVE TOBIN DIRECTOR	1.00	X						0.	0.	0.
(10) ANTHONY DADDABBO DIRECTOR	1.00	X						0.	0.	0.
(11) BONNIE FORD DIRECTOR	1.00	X						0.	0.	0.
(12) SANDRA SHUTTER DIRECTOR	1.00	X						0.	0.	0.
(13) ERIKA DAVIS DIRECTOR	1.00	X						0.	0.	0.
(14) JOANNE O'CONNOR DIRECTOR	1.00	X						0.	0.	0.
(15) CAROLE TRIPICIANO DIRECTOR	1.00	X						0.	0.	0.
(16) CAREY EIDEL EXECUTIVE DIRECTOR	40.00			X				52,451.	0.	8,990.

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns					
	b	Membership dues					
	c	Fundraising events					
	d	Related organizations					
	e	Government grants (contributions)	82,300.				
	f	All other contributions, gifts, grants, and similar amounts not included above	172,985.				
	g	Noncash contributions included in lines 1a-1f	15,000.				
	h	Total. Add lines 1a-1f	255,285.				
	Program Service Revenue	2 a	THEATRICAL SHOWS AND M	711190 228,076.	228,076.		
b		RENTAL INCOME	531120 90,317.			90,317.	
c		WORKSHOPS AND CLASSES	900099 46,804.	46,804.			
d							
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f	365,197.				
Other Revenue		3	Investment income (including dividends, interest, and other similar amounts)	3.			3.
	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 \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
		b					
		c					
9 a	Gross income from gaming activities. See Part IV, line 19	a					
		b					
		c					
10 a	Gross sales of inventory, less returns and allowances	a	23,686.				
		b	20,454.				
		c	3,232.	3,232.			
Miscellaneous Revenue			Business Code				
11 a							
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d						
12	Total revenue. See instructions.		623,717.	278,112.	0.	90,320.	

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).

Check if Schedule O contains a response or note to any line in this Part IX

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 United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	63,163.	45,179.	17,984.	
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	116,192.	102,971.	13,221.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	4,815.	3,977.	838.	
10 Payroll taxes	16,697.	13,793.	2,904.	
11 Fees for services (non-employees):				
a Management				
b Legal	945.	531.	414.	
c Accounting	4,500.		4,500.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	12,264.	12,044.	220.	
12 Advertising and promotion	20,601.	18,821.	1,780.	
13 Office expenses	10,181.	7,635.	2,546.	
14 Information technology				
15 Royalties				
16 Occupancy	37,741.	29,183.	8,558.	
17 Travel	10,711.	10,711.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,056.	2,623.	433.	
20 Interest	5,860.	4,688.	1,172.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	28,938.	24,771.	4,167.	
23 Insurance	3,226.		3,226.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a ARTIST FEES	111,652.	111,652.		
b WORKSHOP EXPENSES	34,100.	33,500.	600.	
c SHOW EXPENSES	19,034.	19,034.		
d LIGHTING & SOUND	9,804.	9,804.		
e All other expenses	49,657.	40,456.	9,201.	
25 Total functional expenses. Add lines 1 through 24e	563,137.	491,373.	71,764.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SCP 98-2 (ASC 958-720)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	99,072.	1	80,275.	
	2		2		
	3		3		
	4	10,660.	4		
	5		5		
	6		6		
	7		7		
	8		8		
	9	10,734.	9	4,172.	
	10a				
		10a	916,896.		
	b	10b	137,135.	10c	779,761.
	11			11	
	12			12	
	13			13	
	14		5,800.	14	5,360.
15			15		
16		854,884.	16	869,568.	
Liabilities	17	8,392.	17	3,401.	
	18		18		
	19	47,887.	19	9,115.	
	20		20		
	21		21		
	22		22		
	23	114,058.	23	111,925.	
	24		24		
	25		25		
	26	170,337.	26	124,441.	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	684,547.	27	738,094.	
	28		28	7,033.	
	29		29		
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30		30		
	31		31		
	32		32		
33	684,547.	33	745,127.		
34	854,884.	34	869,568.		

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	623,717.
2	Total expenses (must equal Part IX, column (A), line 25)	2	563,137.
3	Revenue less expenses. Subtract line 2 from line 1	3	60,580.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	684,547.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	745,127.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

- 1 Accounting method used to prepare the Form 990: Cash Accrual 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? _____
 If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant? _____
 If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c 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? _____
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 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? _____
- b 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 _____

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	53,172.	88,179.	132,823.	216,927.	255,285.	746,386.
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	53,172.	88,179.	132,823.	216,927.	255,285.	746,386.
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.						746,386.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	53,172.	88,179.	132,823.	216,927.	255,285.	746,386.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	35.			127.	90,320.	90,482.
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						836,868.
12 Gross receipts from related activities, etc. (see instructions)					12	487,618.
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 2013 (line 6, column (f) divided by line 11, column (f))	14	89.19 %
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	99.65 %
16a 33 1/3% support test - 2013. 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 checked="" type="checkbox"/>	
b 33 1/3% support test - 2012. 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 - 2013. 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 - 2012. 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 or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
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						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
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.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2013. 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 - 2012. 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 B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and
its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Name of the organization

AUBURN PUBLIC THEATER, INC.

Employer identification number

20-3577149

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

 501(c)(3) (enter number) organization 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation 527 political organization

Form 990-PF

 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule** For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.**Special Rules** For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II. For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III. For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$ _____**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization

Employer identification number

AUBURN PUBLIC THEATER, INC.

20-3577149

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	ALLYN FOUNDATION PO BOX 22 SKNEATELES, NY 13152	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	EMERSON FOUNDATION 5654 SOUTH STREET ROAD AUBURN, NY 13021	\$ 36,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	METCALF FOUNDATION 120 GENESEE STREET, SUITE 503 AUBURN, NY 13021	\$ 21,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	FRENCH FOUNDATION 120 GENESEE STREET, SUITE 503 AUBURN, NY 13021	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	NEW YORK STATE COUNCIL ON THE ARTS 300 PARK AVENUE SOUTH, 10TH FLOOR NEW YORK, NY 10010	\$ 78,300.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	JIM & JULIE BOEHEIM FOUNDATION MANLEY FIELD HOUSE SYRACUSE, NY 13244	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

AUBURN PUBLIC THEATER, INC.

20-3577149

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization

Employer identification number

AUBURN PUBLIC THEATER, INC.

20-3577149

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization

AUBURN PUBLIC THEATER, INC.

Employer identification number

20-3577149

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 education) 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, and not on a historic structure listed in the National Register	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 XIII, 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 (ASC 958), 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 XIII, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116 (ASC 958), 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 (ASC 958) 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 XIII.

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 the 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 XIII 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 XIII. Check here if the explanation has been provided in Part XIII

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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment %
- b Permanent endowment %
- c Temporarily restricted endowment %

The percentages in lines 2a, 2b, and 2c should equal 100%.

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	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		293,683.	21,501.	272,182.
c Leasehold improvements		511,950.	69,595.	442,355.
d Equipment		97,657.	42,499.	55,158.
e Other		13,606.	3,540.	10,066.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				779,761.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. 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
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, 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 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	623,717.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains on investments	2a		
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d	2e		0.
3	Subtract line 2e from line 1		3	623,717.
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 XIII.)	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	623,717.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	563,137.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a		
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d	2e		0.
3	Subtract line 2e from line 1		3	563,137.
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 XIII.)	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	563,137.

Part XIII Supplemental Information.

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, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

EXPLANATION: THE ORGANIZATION HAS ADOPTED THE PROVISION OF FASB ASC 740, INCOME TAXES, WHICH REQUIRES THAT A TAX POSITION BE RECOGNIZED OR DERECOGNIZED ON A MORE LIKELY THAN NOT THRESHOLD. THIS APPLIES TO POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN INCLUDING MAINTAINING ITS TAX-EXEMPT STATUS. THE ORGANIZATION BELIEVES IT FINANCIAL STATEMENTS DO NOT INCLUDE ANY UNCERTAIN TAX POSITIONS.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization

AUBURN PUBLIC THEATER, INC.

Employer identification number

20-3577149

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

IS TO FOSTER CREATIVE GROWTH IN THE COMMUNITY. APT PRESENTS AND
PERFORMS HIGHLY ARTISTIC THEATRICAL PRODUCTION, PRESENTS EDUCATIONAL
AND ARTISTIC MOVIES, AND OFFERS WORKSHOPS AND CLASSES TO THE COMMUNITY.

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

WORKSHOPS AND CLASSES TO THE COMMUNITY.

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: THE 990 IS REVIEWED AND APPROVED AT A REGULAR BOARD MEETING
BEFORE THE RETURN IS FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

EXPLANATION: THE ORGANIZATION REGULARLY REVIEWS ITS POLICY WITH ALL BOARD
MEMBERS.

FORM 990, PART VI, SECTION B, LINE 15A:

EXPLANATION: THE BOARD SETS THE COMPENSATION AFTER REVIEW OF COMPARABLE
SALARIES IN THE CENTRAL NEW YORK AREA.

FORM 990, PART VI, SECTION C, LINE 19:

EXPLANATION: THE ORGANIZATIONS GOVERNING DOCUMENTS, CONFLICT OF INTEREST
POLICY AND AUDITED FINANCIAL STATEMENTS ARE AVAILABLE FOR REVIEW BY
APPOINTMENT AT THE ORGANIZATION'S OFFICE.

PART VII, LINE 2C

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2013)

Name of the organization

AUBURN PUBLIC THEATER, INC.

Employer identification number

20-3577149

EXPLANATION: THE ORGANIZATION HAS A COMMITTEE THAT ASSUMES
RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT AND THE SELECTION OF THE
INDEPENDENT ACCOUNTANT SAME AS IN PRIOR YEARS.

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

For calendar year 2013 or other tax year beginning **SEP 1, 2013** and ending **AUG 31, 2014**

2013

Department of the Treasury
Internal Revenue Service

▶ Information about Form 990-T and its instructions is available at www.irs.gov/form990t.
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for
501(c)(3) Organizations Only

<p>A <input type="checkbox"/> Check box if address changed</p> <p>B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408(e) <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)</p> <p>C Book value of all assets at end of year 869,568.</p>	<p>Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) AUBURN PUBLIC THEATER, INC.</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. 8 EXCHANGE STREET</p> <p>City or town, state or province, country, and ZIP or foreign postal code AUBURN, NY 13021</p> <p>F Group exemption number (See instructions.)</p> <p>G Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust</p>	<p>D Employer identification number (Employees' trust, see instructions.) 20-3577149</p> <p>E Unrelated business activity codes (See instructions.)</p>
---	---	---

H Describe the organization's primary unrelated business activity. ▶

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes No
If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ **CAREY EIDEL** Telephone number ▶ **315-253-6669**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances c Balance	1c		
2 Cost of goods sold (Schedule A, line 7)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Form 8949 and Schedule D)	4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from partnerships and S corporations (attach statement)	5		
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E)	7		
8 Interest, annuities, royalties, and rents from controlled organizations (Sch. F)...	8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10 Exploited exempt activity income (Schedule I)	10		
11 Advertising income (Schedule J)	11		
12 Other income (See instructions; attach schedule.)	12		
13 Total. Combine lines 3 through 12	13	0.	

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)
(Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule K)	14	
15 Salaries and wages	15	
16 Repairs and maintenance	16	
17 Bad debts	17	
18 Interest (attach schedule)	18	
19 Taxes and licenses	19	
20 Charitable contributions (See instructions for limitation rules.)	20	
21 Depreciation (attach Form 4562)	21	
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	
23 Depletion	23	
24 Contributions to deferred compensation plans	24	
25 Employee benefit programs	25	
26 Excess exempt expenses (Schedule I)	26	
27 Excess readership costs (Schedule J)	27	
28 Other deductions (attach schedule)	28	
29 Total deductions. Add lines 14 through 28	29	0.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	0.
31 Net operating loss deduction (limited to the amount on line 30)	31	
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32	0.
33 Specific deduction (Generally \$1,000, but see instructions for exceptions.)	33	1,000.
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34	0.

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation.
 Controlled group members (sections 1561 and 1563) check here See instructions and:
a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):
 (1) \$ _____ (2) \$ _____ (3) \$ _____
b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____
 (2) Additional 3% tax (not more than \$100,000) \$ _____
c Income tax on the amount on line 34 35c 0.
36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from:
 Tax rate schedule or Schedule D (Form 1041) 36
37 Proxy tax. See instructions 37
38 Alternative minimum tax 38
39 Total. Add lines 37 and 38 to line 35c or 36, whichever applies 39 0.

Part IV Tax and Payments

40a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) 40a
b Other credits (see instructions) 40b
c General business credit. Attach Form 3800 40c
d Credit for prior year minimum tax (attach Form 8801 or 8827) 40d
e Total credits. Add lines 40a through 40d 40e
41 Subtract line 40e from line 39 41 0.
42 Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Other (attach schedule) 42
43 Total tax. Add lines 41 and 42 43 0.
44a Payments: A 2012 overpayment credited to 2013 44a
b 2013 estimated tax payments 44b
c Tax deposited with Form 8868 44c
d Foreign organizations: Tax paid or withheld at source (see instructions) 44d
e Backup withholding (see instructions) 44e
f Credit for small employer health insurance premiums (Attach Form 8941) 44f 1,714.
g Other credits and payments: Form 2439 Other 44g
45 Total payments. Add lines 44a through 44g 45 1,714.
46 Estimated tax penalty (see instructions). Check if Form 2220 is attached 46
47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed 47
48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid 48 1,714.
49 Enter the amount of line 48 you want: **Credited to 2014 estimated tax** **Refunded** 49 1,714.

Part V Statements Regarding Certain Activities and Other Information (see instructions)

1 At any time during the 2013 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here Yes No
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file. X
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$

Schedule A - Cost of Goods Sold. Enter method of inventory valuation N/A

1 Inventory at beginning of year 1	6 Inventory at end of year 6
2 Purchases 2	7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2 7
3 Cost of labor 3	8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? Yes No
4a Additional section 263A costs (att. schedule) 4a	
b Other costs (attach schedule) 4b	
5 Total. Add lines 1 through 4b 5	

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer _____ Date _____ Title **EXECUTIVE DIRECTOR**

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

Paid Preparer Use Only

Print/Type preparer's name: **ROGER J. BEER, CPA/ABV, CVA** Preparer's signature: *Beer* Date: **02/06/15** Check if self-employed PTIN: **P00026563**

Firm's name: **GROSSMAN ST. AMOUR CPAS PLLC** Firm's EIN: **46-0475780**

Firm's address: **110 WEST FAYETTE STREET SUITE 900 SYRACUSE, NY 13202** Phone no. **315-422-1391**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Information about Form 8941 and its separate instructions is at www.irs.gov/forms8941.

Name(s) shown on return

Identifying number

AUBURN PUBLIC THEATER, INC.

20-3577149

Caution. See the instructions and complete Worksheets 1 through 7 as needed.

1a Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a))	1a	19
b Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1a if different from the identifying number listed above	1b	
2 Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	6
3 Average annual wages you paid for the tax year (from Worksheet 3, line 3). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	36,000.
4 Premiums you paid during the tax year for employees included on line 1a for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b))	4	12,240.
5 Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (total from Worksheet 4, column (c)) ...	5	21,720.
6 Enter the smaller of line 4 or line 5	6	12,240.
7 Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35)	7	3,060.
8 If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6	8	3,060.
9 If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7 ...	9	1,714.
10 Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	
11 Subtract line 10 from line 4. If zero or less, enter -0-	11	12,240.
12 Enter the smaller of line 9 or line 11	12	1,714.
13 If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1a for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a))	13	2
14 Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3)	14	2
15 Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	
16 Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	16	1,714.
17 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	17	
18 Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	18	
19 Enter the amount you paid in 2013 for taxes considered payroll taxes for purposes of this credit (see instructions)	19	14,010.
20 Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f	20	1,714.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **8941** (2013)

AUBURN PUBLIC THEATER, INC.

**FINANCIAL STATEMENTS
AND
SUPPLEMENTAL INFORMATION**

August 31, 2014

AUBURN PUBLIC THEATER, INC.

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grossman st. amour
CERTIFIED PUBLIC ACCOUNTANTS PLLC

INDEPENDENT AUDITOR'S REPORT

**To the Board of Directors of
Auburn Public Theater, Inc.**

Report on the Financial Statements

We have audited the accompanying financial statements of Auburn Public Theater, Inc. (a nonprofit organization), which comprise the statement of financial position as of August 31, 2014, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Auburn Public Theater, Inc. as of August 31, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of functional expenses is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Matter

The financial statements of Auburn Public Theater, Inc. for the year ended August 31, 2013, were audited by another auditor who expressed an unmodified opinion on those statements on January 10, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended August 31, 2013 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Grossman St. Amour CPA,
Syracuse, New York
February 3, 2015

AUBURN PUBLIC THEATER, INC.
Statements of Financial Position

ASSETS	August 31,	
	2014	2013
Current assets:		
Cash and cash equivalents	\$ 80,275	\$ 99,072
Accounts receivable	-	10,660
Prepaid expenses	4,172	10,735
Total current assets	84,447	120,467
Property and equipment, net	779,761	728,617
Closing costs, net	5,360	5,800
	\$ 869,568	\$ 854,884
LIABILITIES AND NET ASSETS		
Current liabilities:		
Current portion of long-term debt	\$ 2,323	\$ 2,214
Accounts payable and accrued expenses	3,401	8,391
Deferred revenue	9,115	47,887
Total current liabilities	14,839	58,492
Long-term debt	109,602	111,845
Total liabilities	124,441	170,337
Net assets:		
Unrestricted	738,094	684,547
Temporarily restricted	7,033	-
Total net assets	745,127	684,547
	\$ 869,568	\$ 854,884

The accompanying notes are an integral part of the financial statements.

AUBURN PUBLIC THEATER, INC.

Statement of Activities

Year ended August 31, 2014

(With Summarized, Comparative Financial Information for the year ended August 31, 2013)

	Unrestricted	Temporarily Restricted	Total 2014	Total 2013
Support and Revenue:				
Contributions	\$ 165,952	\$ 7,033	\$ 172,985	\$ 136,627
Government grants	82,300	-	82,300	80,300
Program service revenue	274,883	-	274,883	170,157
Concession sales, net	3,232	-	3,232	4,096
Rental income	90,317	-	90,317	92,984
Miscellaneous income	-	-	-	1,028
Total support and revenue	616,684	7,033	623,717	485,192
Expenses:				
Program services	491,373	-	491,373	362,881
Management and general	71,764	-	71,764	69,932
Total expenses	563,137	-	563,137	432,813
Change in net assets	53,547	7,033	60,580	52,379
Net assets at beginning of year	684,547	-	684,547	632,168
Net assets at end of year	\$ 738,094	\$ 7,033	\$ 745,127	\$ 684,547

The accompanying notes are an integral part of the financial statements.

AUBURN PUBLIC THEATER, INC.

Statements of Cash Flows

	<u>Year ended August 31,</u>	
	<u>2014</u>	<u>2013</u>
Cash flows from operating activities:		
Change in net assets	\$ 60,580	\$ 52,379
Adjustments to reconcile net assets to net cash provided by operating activities:		
Depreciation and amortization	28,938	26,179
Contributed property and equipment	(15,000)	-
Changes in operating assets and liabilities:		
Accounts receivable	10,660	(6,600)
Prepaid expenses	6,563	(1,332)
Accounts payable and accrued expenses	(4,990)	6,765
Deferred revenue	(38,772)	30,016
Security deposits	-	(4,500)
Net cash provided by operating activities	<u>47,979</u>	<u>102,907</u>
Cash flows from investing activities:		
Purchase of property and equipment	(64,642)	(49,848)
Cash flows from investing activities:		
Payments on long-term debt	<u>(2,134)</u>	<u>(2,028)</u>
Net increase (decrease) in cash	<u>(18,797)</u>	<u>51,031</u>
Cash and cash equivalents at beginning of year	<u>99,072</u>	<u>48,041</u>
Cash and cash equivalents at end of year	<u>\$ 80,275</u>	<u>\$ 99,072</u>
Supplemental disclosure of cash flow information:		
Cash paid during the year for interest	<u>\$ 5,733</u>	<u>\$ 6,272</u>

The accompanying notes are an integral part of the financial statements.

AUBURN PUBLIC THEATER, INC.

Notes to Financial Statements

1. Summary of Significant Accounting Policies

Nature of Operations

Auburn Public Theater, Inc. (APT) is a not for profit corporation located in Auburn, New York. APT is an intimate, publically accessible and affordable theater space that challenges and educates the community and fosters creative growth through shared performance experience. The Organization's programs include the following:

Performing Arts – APT, through their producing and presenting series, brings national touring acts, live music, musical theater, plays, comedians and other artistic performances to their stages.

Film – The Organization operates a 65 seat independent theater that seeks to increase film literacy and cinema appreciation through screening of independent, documentary, foreign, classic and family films.

Education – APT offers year-round learning opportunities through Auburn Public Studio, with dynamic programs in dance, theater, music and writing from ages 3-18 and adults.

APT also serves as a decentralization site for New York State Council on the Arts by administering grants to support emerging artists and not for profit arts organizations for the Finger Lakes region.

Basis of Presentation

The accompanying financial statements of APT have been prepared on the accrual basis of accounting. APT follows the guidelines and accounting policies as outlined in the AICPA Audit and Accounting Guide, "Not for-Profit Organizations."

Cash and Cash Equivalents

APT considers all short-term investments purchased with an original maturity of three months or less to be cash equivalents.

Revenue Recognition

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

AUBURN PUBLIC THEATER, INC.

Notes to Financial Statements

1. Summary of Significant Accounting Policies (continued)

Accounts Receivable

Accounts receivable are considered by management to be fully collectible. If collection does become doubtful, an allowance for doubtful accounts will be established by management.

Property and Equipment

Property and equipment is recorded at cost or, if donated, at fair market value on the date of the gift. Depreciation is calculated using the straight-line method over the estimated useful lives of the respective assets. Repairs and maintenance are charged to expense as incurred. Acquisitions, major improvements, and renewals are capitalized. When assets are sold, retired or otherwise disposed of, the applicable cost and accumulated depreciation are removed from the books and the related gains or losses on dispositions are included in the statement of activities in the year of disposition.

Closing Costs

Mortgage closing costs related to the donated building are reported as other assets and amortized over the term of the mortgage using the straight-line method. Amortization charged to expense for the year ended August 31, 2014 was \$440.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Advertising

Advertising costs include non-direct response advertising, which is expensed as incurred. Advertising costs, charged to expense during fiscal 2014 and 2013 were approximately \$21,000 and \$15,000, respectively.

AUBURN PUBLIC THEATER, INC.

Notes to Financial Statements

1. Summary of Significant Accounting Policies (continued)

Classification of Net Assets

Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Unrestricted net assets – Unrestricted net assets consist of net assets that are not subject to donor-imposed stipulations. If a donor-imposed stipulation is fulfilled in the same fiscal year in which the contribution is received, the Organization reports the support as unrestricted.

Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are classified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently restricted net assets – Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. There are no permanently restricted net assets as of August 31, 2014.

Donated Services

A substantial number of volunteers have donated significant amounts of their time in furtherance of the Organization's program services and its fund-raising campaigns. However, donated services for volunteers have not been recorded since an objective basis has not been established to measure such services.

Deferred Revenue

Deferred revenues result from the sale of non-refundable subscriptions and advance sale tickets for next season's productions. As each production is presented, the portion of the advance sales that pertains to that production will be recognized as revenue.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the schedule of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on management's estimates. Other costs specifically identified to a program are directly charged to that program.

AUBURN PUBLIC THEATER, INC.

Notes to Financial Statements

1. Summary of Significant Accounting Policies (continued)

Income Taxes

The Organization is exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code and is not a private foundation within the meaning of Section 509(a) of the Code. The Organization complies with the provision of FASB ASC 740, Income Taxes, which requires that a tax position be recognized or derecognized based on a "more likely than not" threshold. This applies to positions taken or expected to be taken in a tax return including maintaining its tax-exempt status. The Organization believes its financial statements do not include any uncertain tax positions. It is the Organization's policy to recognize any interest and penalties in the statement of functional expenses.

As of August 31, 2014, tax filings for years ended in fiscal 2011 and later remain subject to examination by major tax jurisdictions, generally for a period of three years from the filing date.

Subsequent Events

The Organization has evaluated subsequent events through February 3, 2015 which is the date the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

2. Property and Equipment

Property and equipment consisted of the following at August 31:

	2014	2013
Building and Improvements	\$ 805,633	\$ 780,751
Movie theater equipment	18,614	17,819
Theater equipment	54,619	11,209
Café equipment	6,767	6,767
Office equipment	17,657	7,102
Signage	13,606	13,606
	<u>916,896</u>	<u>837,254</u>
Less accumulated depreciation	<u>(137,135)</u>	<u>(108,637)</u>
	<u>\$ 779,761</u>	<u>\$ 728,617</u>

Depreciation expense for the years ended August 31, 2014 and 2013 was approximately \$29,000 and \$26,000, respectively.

AUBURN PUBLIC THEATER, INC.

Notes to Financial Statements

3. Long-Term Debt

Long-term debt consists of the following at August 31:

	<u>2014</u>	<u>2013</u>
Mortgage payable in monthly installments of \$656, including interest at 5% through May 2039, secured by property.	\$ 111,925	\$ 114,059
Less: current portion	<u>(2,323)</u>	<u>(2,214)</u>
Total long-term debt	<u>\$ 109,602</u>	<u>\$ 111,845</u>

Future maturities of long-term debt are as follows:

2015	\$ 2,323
2016	2,442
2017	2,567
2018	2,698
2019	2,836
Thereafter	<u>99,059</u>
	<u>\$ 111,925</u>

4. Temporarily Restricted Net Assets

Net assets at August 31, 2014 have been temporarily restricted for the following purposes:

	<u>2014</u>
Capital improvements	\$ 3,003
Program scholarships	<u>4,030</u>
	<u>\$ 7,033</u>

5. Economic Dependency and Concentration of Credit Risk

The majority of revenues are from admissions, contributions, grants and sponsorships received from individuals, foundations and the local government. Economic conditions in New York State affect the amount of revenue earned.

Uninsured cash balances potentially subject the Organization to credit risk. Cash deposits are subject to Federal Deposit Insurance Corporation (FDIC) coverage. At various times throughout the year balances may exceed FDIC limitations.

SUPPLEMENTAL INFORMATION

AUBURN PUBLIC THEATER, INC.

Schedule of Functional Expenses

For the Year Ended August 31, 2014

(With Summarized, Comparative Financial Information for the Year ended August 31, 2013)

	Performing Arts	Film	Education	Grants Management	Total Programs	Management and General	2014 Total	2013 Total
Salaries and wages	\$ 59,648	\$ 24,469	\$ 37,914	\$ 19,790	\$ 141,821	\$ 29,871	\$ 171,692	\$ 158,343
Payroll taxes	5,801	2,380	3,687	1,925	13,793	2,904	16,697	11,565
Employee benefits	4,335	1,778	2,755	1,438	10,306	2,172	12,478	5,984
Advertising	15,488	1,650	1,683	-	18,821	1,780	20,601	14,896
Accounting	-	-	-	-	-	4,500	4,500	3,550
Artist fees	111,002	150	500	-	111,652	-	111,652	65,394
Awards	7,000	-	-	-	7,000	-	7,000	-
Building repairs and maintenance	7,439	1,860	5,579	-	14,878	3,719	18,597	19,229
Contract labor	10,488	60	140	-	10,688	220	10,908	6,379
Conferences and meetings	449	3	-	2,171	2,623	433	3,056	1,171
Consulting	280	-	1,076	-	1,356	-	1,356	11,192
Costumes	150	-	1,294	-	1,444	-	1,444	2,169
Donations	-	-	-	-	-	-	-	12,064
Dues and subscriptions	-	-	-	-	-	389	389	525
Entertainment and catering	2,821	-	1,970	840	5,631	2,769	8,400	9,346
Film fees	74	5,148	-	-	5,222	-	5,222	7,336
Insurance	-	-	-	-	-	-	-	4,659
Interest	2,344	586	1,758	-	4,688	1,172	5,860	6,114
Licenses and permits	-	-	-	-	-	1,802	1,802	890
Lighting and sound	9,344	-	460	-	9,804	-	9,804	2,766
Miscellaneous	122	-	-	-	122	921	1,043	706
Office expenses	4,072	1,018	2,036	509	7,635	2,546	10,181	4,669
Performer housing and meals	5,025	-	-	-	5,025	-	5,025	1,926
Performer travel	7,141	-	3,570	-	10,711	-	10,711	6,272
Production expenses	891	-	63	-	954	-	954	760
Printing,copying,design	7,968	92	584	-	8,644	352	8,996	8,274
Legal fees	378	-	-	153	531	414	945	1,097
Rent	1,279	-	1,195	-	2,474	1,600	4,074	1,268
Set construction and decorating	679	-	262	-	941	-	941	1,489
Service fees	3,660	152	507	-	4,319	1,767	6,086	3,839
Show expenses - other	10,932	1,900	6,202	-	19,034	-	19,034	3,070
Small equipment	223	-	-	-	223	-	223	987
Telephone	1,595	158	-	-	1,753	719	2,472	1,501
Utilities	5,039	1,260	3,779	-	10,078	2,520	12,598	9,957
Website/internet	931	-	-	-	931	1,201	2,132	3,672
Workshop expenses	-	-	33,500	-	33,500	600	34,100	13,575
Depreciation and amortization	23,237	1,013	521	-	24,771	4,167	28,938	26,179
	\$ 309,835	\$ 43,677	\$ 111,035	\$ 26,826	\$ 491,373	\$ 71,764	\$ 563,137	\$ 432,813