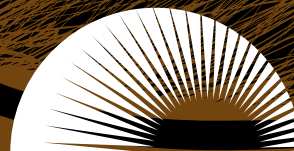




Culture Pulse

an annual checkup on arts and
culture nonprofits in Cuyahoga County

March 2013



COMMUNITY
PARTNERSHIP
FOR ARTS AND CULTURE



CULTURAL DATA
PROJECT

About Community Partnership for Arts and Culture

CPAC is a nonprofit with a mission to strengthen, unify and connect greater Cleveland's arts and culture. Research is a core component of our work, and one of many ways we support arts and culture. CPAC provides counsel related to public policy that benefits the sector and the broader community. It provides a number of tools through cultureforward.org and mycreativecompass.org for arts and culture professionals and those who would like to engage with them. CPAC also carries out a variety of programs and services that help build the sector's organizational and business practices to support a vibrant, thriving greater Cleveland. www.cultureforward.org

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CULTURAL DATA PROJECT

The data used for this report was provided by the Cultural Data Project (“CDP”), a collaborative project of the Greater Philadelphia Cultural Alliance, The Greater Pittsburgh Arts Council, Pennsylvania Council on the Arts, The Pew Charitable Trusts, The William Penn Foundation and The Heinz Endowments, created to strengthen arts and culture by documenting and disseminating information on the arts and culture sector. Any interpretation of the data is the view of the Community Partnership for Arts and Culture and does not reflect the views of the Cultural Data Project. For more information on the Cultural Data Project, visit www.culturaldata.org.

The launch of the Ohio CDP on September 1, 2009, has been made possible through the leadership of:

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Community Partnership for Arts and Culture
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Cuyahoga Arts and Culture
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The George Gund Foundation
The John A. Schroth Family Charitable Trust, PNC Bank, Trustee
The Louise Taft Semple Foundation

Organizations included in Analysis

Organizations included in the analysis were any organizations in Cuyahoga County who had entered data into the Ohio Cultural Data Project (OCDP) for 2009, 2010 and 2011 that was subsequently deemed "review complete" by OCDP staff. OCDP staff complete a check of entered data to ensure reliability and accuracy. Only "review complete" data is eligible for use in research.

- Apollo's Fire
- Art House
- Art Therapy Studio
- Artists Archives of the Western Reserve
- Arts in August
- BAYarts
- Beck Center for the Arts
- Berea Arts Fest
- Brecksville Theater On The Square
- Broadway School of Music & the Arts
- Building Bridges Murals, Inc.
- Cain Park / City of Cleveland Heights
- Chagrin Arts
- Chagrin Valley Little Theatre
- CityMusic Cleveland
- Cleveland Artists Foundation
- Cleveland Botanical Garden
- Cleveland Institute of Art
- Cleveland Institute of Music
- Cleveland International Film Festival
- Cleveland International Piano Competition
- Cleveland Jazz Orchestra
- Cleveland Orchestra
- Cleveland Public Art
- Cleveland Public Theatre
- Cleveland Restoration Society
- Cleveland State University Art Gallery
- Cleveland TOPS Swingband
- Cleveland Urban Design Collaborative
- Cleveland Women's Orchestra
- Community Partnership for Arts and Culture
- Contemporary Youth Orchestra
- convergence-continuum
- DANCECleveland
- Dobama Theatre
- Duffy Liturgical Dance
- Ensemble Theatre of Cleveland
- Great Lakes Science Center
- Great Lakes Theater
- GroundWorks DanceTheater
- Heights Arts
- Heights Youth Theatre
- ideastream
- Independent Pictures
- Ingenuity Festival of Art + Technology
- Inlet Dance Theatre
- Intermuseum Conservation Association
- International Women's Air & Space Museum
- Joyful Noise Neighborhood Music School
- Karamu House
- Lake Erie Nature & Science Center
- Lakewood Historical Society
- Maltz Museum of Jewish Heritage
- Mercury Summer Stock
- Museum of Contemporary Art (MOCA) Cleveland
- Music and Art at Trinity
- Nature Center at Shaker Lakes
- Near West Theatre
- North Coast Men's Chorus
- The Singing Angels
- Opera Circle
- Orange Community Arts Council/Art Center
- PlayhouseSquare
- Professional Flair
- Progressive Arts Alliance
- Quire Cleveland
- Rainey Institute
- Roots of American Music
- Solon Center for the Arts
- SPACES
- The Children's Museum of Cleveland
- The Cleveland Museum of Art
- The Cleveland Museum of Natural History
- The Music Settlement
- The Cleveland Play House
- The Cleveland Pops Orchestra
- The Musical Theater Project
- The Rock and Roll Hall of Fame and Museum
- The Sculpture Center
- The Shaker Historical Society
- The Singers' Club of Cleveland
- The Ukrainian Cultural Arts Association of Greater Cleveland
- The West Shore Chorale
- Theater Ninjas
- Tremont Arts and Cultural Festival
- Tri-C Center for Arts and Culture
- Tri-C JazzFest
- Ukrainian Museum-Archives
- Valley Art Center
- Verb Ballets
- Western Reserve Historical Society
- Young Audiences of Northeast Ohio
- Zygote Press

Contents

Overview and Methods	1
Data Highlights	1
Key Findings and Implications	3
Organization Sample Overview	5
Discipline.....	6
Organization Size	7
Age of Organizations.....	8
Age of Organizations Detail	9
Geographic Reach	10
Financial Basics	11
Revenue	12
Government Support	14
Expenses by Functional Group.....	15
Expenses by Category	16
Human Resources	20
Total Full-time and Part-time Employees (individuals)	21
Total Full-time and Part-time Employees (FTEs)	22
Independent Contractors	24
Interns/Apprentices.....	25
Total Full-time and Part-time Volunteers (individuals)	26
Total Full-time and Part-time Volunteers (FTEs)	27
Board Members by Organization Size	29
Contributors.....	30
Infrastructure	31
Owned Space	32
Owned Space – Square Footage	33
Rented Space	34
Rented Space – Square Footage	35
Donated Space	36
Donated Space – Square Footage.....	37
Not Owning, Renting or Receiving Donated Space	38
Square Footage Summary.....	39
Financial Health Analysis	40
Debt	41
Endowment.....	42

Revenue vs. Expenses	43
Working Capital	44
Working Capital by Organization Size	45
Current Ratio	46
Current Ratio by Organization Size	47
Liquid Unrestricted Net Assets (LUNA)	48

Tables

Table 1: Discipline Categories Detail	6
Table 2: Organization Size Categories	7
Table 3: Age of Organizations	9
Table 4: Total Revenue by Aggregate Funding Source	12
Table 5: Contributed Support Detail	13
Table 6: Earned Income Detail	13
Table 7: Government Support Detail	14
Table 8: Expenses by Functional Category Detail	15
Table 9: Expenses by Category Detail	16
Table 10: Facilities Expense Category Detail	17
Table 11: Grantmaking Expense Category Detail	17
Table 12: Marketing and Communications Expense Category Detail	17
Table 13: Office Expense Category Detail	18
Table 14: Production and Exhibition Expense Category Detail	18
Table 15: Professional Services and Development Expense Category Detail	19
Table 16: Salaries and Fringe Expense Category Detail	19
Table 17: Full-time and Part-time Employees Detail (individuals)	21
Table 18: Full-time and Part-time Employees Detail (FTEs)	22
Table 19: Full-time Employees Detail	23
Table 20: Part-time Employees Detail (individuals)	23
Table 21: Part-time Employees Detail (FTEs)	23
Table 22: Independent Contractors Detail (individuals)	24
Table 23: Independent Contractors Detail (FTEs)	24
Table 24: Interns/Apprentices Detail (individuals)	25
Table 25: Interns/Apprentices Detail (FTEs)	25
Table 26: Full-time and Part-time Volunteers Detail (individuals)	26
Table 27: Full-time and Part-time Volunteers Detail (FTEs)	27
Table 28: Full-time Volunteers Detail	28
Table 29: Part-time Volunteers Detail (individuals)	28
Table 30: Part-time Volunteers Detail (FTEs)	28
Table 31: Board Members by Organization Size	29
Table 32: Contributors Detail	30
Table 33: Response Detail to "Does your organization own space?"	32
Table 34: Owned Space – Square Footage Detail by Organization Size	33
Table 35: Response Detail to "Does your organization rent space?"	34
Table 36: Rented Space – Square Footage Detail by Organization Size	35
Table 37: Responses detail to "Is space donated to you or provided in-kind?"	36
Table 38: Donated Space – Square Footage Detail by Organization Size	37
Table 39: Organizations Not Owning, Renting or Receiving Donated Space	38

Table 40: Square Footage Summary by Type	39
Table 41: Debt Detail.....	41
Table 42: Endowment Detail.....	42
Table 43: Total Revenue vs. Total Expenses Detail	43
Table 44: Working Capital Detail.....	44
Table 45: Working Capital by Organization Size.....	45
Table 46: Current Ratio Detail.....	46
Table 47: Current Ratio by Organization Size.....	47
Table 48: LUNA by Organization Size	48

Figures

Figure 1: Discipline Categories	6
Figure 2: Size of Organizations Summary.....	7
Figure 3: Age of Organizations Scatterplot	8
Figure 4: Geographic reach of organizations (by headquarter addresses).....	10
Figure 5: Revenue Summary	12
Figure 6: Government Support Detail.....	14
Figure 7: Expenses by Functional Group Detail.....	15
Figure 8: Expenses by Category Summary	16
Figure 9: Full and Part-time Employees (individuals).....	21
Figure 10: Full and Part-time Employees (FTEs).....	22
Figure 11: Independent Contractors	24
Figure 12: Interns/Apprentices	25
Figure 13: Full and Part-time Volunteers (individuals).....	26
Figure 14: Full and Part-time Volunteers (FTEs).....	27
Figure 15: Board Members.....	29
Figure 16: Contributors	30
Figure 17: Responses to "Does your organization own space?"	32
Figure 18: Owned Square Footage by Organization Size	33
Figure 19: Responses to "Does your organization rent space?"	34
Figure 20: Rented Square Footage by Organization Size	35
Figure 21: Responses to "Is space donated to you or provided in-kind?"	36
Figure 22: Donated Square Footage by Organization Size	37
Figure 23: Debt.....	41
Figure 24: Endowment	42
Figure 25: Revenue vs. Expenses.....	43
Figure 26: Working Capital	44

Overview and Methods

A basic measure of our health is the pulse rate. Taking a pulse is a simple way to get a snapshot of the condition of a person's heart and overall physical fitness. When kept track of over time, any changes to a person's regular pulse rate can be indicators of underlying illness and signal the need for more advanced diagnostic testing. For industry sectors, the selection of relevant indicators and the maintenance of verifiable data sources are also useful tools for capturing the trends and conditions present at a certain point in time. These indicators can help researchers assess the overall "health" of a given industry. Like the beat of a song or the rate of a pulse, regular measurement of indicators helps to track our arts and culture sector's health and momentum.

Community Partnership for Arts and Culture (CPAC) receives numerous requests for data from local and regional organizations on various aspects of the arts and culture sector not limited to revenue, expenses and employment. To this end, CPAC has developed this report of indicators to assess the health of Cuyahoga County's arts and culture sector. The main areas of focus in this research are related to the sector's financial, human capital and infrastructure resources. CPAC designed this report to help the County's arts and culture nonprofits better leverage strengths and address shortcomings. This assessment includes a look at general financial and human resources information on organizations, their 2009-11 trends, and the future implications for County arts and culture organizations. All data contained in this report is presented in the aggregate. Net gains/losses and percent changes are calculated throughout this report according to the absolute change between the year 2009 and 2011. The intervening year of 2010 has not been included in these calculations; however data for all three years can be observed in the figures and tables provided throughout this report.

To carry out this analysis, CPAC obtained data from the Ohio Cultural Data Project (OCDP) on 93 Cuyahoga County arts and culture nonprofit organizations that was available at the time of this analysis from November 2012 through March 2013. CPAC analyzed available 2009, 2010 and 2011 OCDP data for these organizations. The totals in this document represent the summation of all self-reported data entered by these organizations into the OCDP.

It is important to note that the analysis and implications discussed in *Culture Pulse* are limited to the sample of 93 arts and culture nonprofit organizations whose data was included in this analysis. The highlights below illuminate the ways in which arts and culture organizations are responding to, and evolving in light of, shifting community priorities.

Data Highlights

- Contributed support has had a \$21.7 million net gain over the time period of 2009-11. The key drivers of this net gain are **individual support** (+\$22.1 million) and **trustee/board support** (+\$14.1 million). Smaller gains were made in the **corporate** (+\$4.0 million) and **fundraising - special events** (+\$2.6 million) categories. These gains offset net declines in support from **government** (-\$7.5 million) and **foundation** (-\$14.9 million).
- Earned income has had a net gain of \$4 million dollars over the time period of 2009-11. Key drivers of net gains in earned income are classified as **other** (+\$5.3 million), **rentals** (+\$2 million), **sponsorship/advertising/royalties** (+\$0.6 million), **contracted services/performances** (+\$0.6 million), and **tuition/workshops/lectures** (+\$0.6 million). These offset net declines in earned income from **merchandise/concessions** (-\$3.7 million) and **touring** (-\$1.7 million).
- Government support has had a net loss of \$7.5 million dollars. This loss is attributable to net declines in support from **city, state and federal** sources. **County** support has had a gain of \$1 million dollars.
- Expenses across all three functional categories have experienced net decreases (-\$23.1 million). The largest net decline occurred in **program** related expenses (-\$14.4 million), following by **general & administrative** (-\$6.2 million) and **fundraising** (-\$2.4 million). Although experiencing overall net declines, program expenses rebounded slightly in 2011.

- **Facilities** expenses experienced a net gain (+\$2.7 million), while all other expense categories experienced net decreases except **Professional Services and Development** (+\$0.5 million). The largest decreases occurred in the expense categories of **Salaries and Fringe Benefits** (-\$13.6 million) and **Office** (-\$10.6 million).
- By numbers of individuals, **full-time employment** has declined (-52.00 individuals) from 2009-11. **Part-time employment** by individuals has increased (+64.00 individuals) over the same time period. However, when converted to full-time equivalents (FTEs), part-time employment has declined (-86.02 FTEs).
- By individuals and FTEs, the number of **independent contractors** engaged by the sector have increased (+688.00 individuals; +74.51 FTEs) from 2009-11.
- By individuals, the number of **intern/apprentices** engaged by the sector has increased (+17.00 individuals). By FTEs, the number has declined (-55.30 FTEs).
- **Full-time volunteers** have decreased from 2009-11 (-286.00 individuals). **Part-time volunteers** have increased (+1,290.00 individuals). However by FTE, part-time volunteers have decreased (-176.33 FTEs).
- The overall number of **board members** has decreased (-45.00 individuals).
- The overall number of **contributors** has decreased (-5,258.00). This decline has occurred due to the category of **individuals** (-5,854.00). Other categories of contributor types by board, corporate, foundation and government have increased in numbers.
- Organizations who own space has decreased from 2009-11 (-5 organizations). However the amount of square footage owned by organizations has increased over the same time period (+539,114 square footage).
- Organizations who rent space has decreased from 2009-11 (-11 organizations). However, the amount of square footage rented by organizations has increased over the same time period (+327,183 square footage).
- Organizations who receive donated space has increased from 2009-11 (+24 organizations). The amount of square footage being donated to organizations has increased over the same time period (+949,516 square footage).
- The number of organizations who do not own, rent or receive donated space has increased (+3 organizations).
- By square footage in 2011, Cleveland's arts and culture organizations could fill:
 - 4 IX Centers; or
 - 15 Terminal Towers; or
 - 5.5 Key Towers.¹
- Debt has increased over the period of 2009-11 (+\$119,739,526).
- Endowment figures have increased from 2009-11 (+\$184,232,168).
- Total expenses were higher than revenue in 2009. In 2010 and 2011, total revenue outpaced total expenses.
- Working capital has increased over the period of 2009-11 (+\$25,157,910).
- An increase in the current ratio from 0.78 in 2009 to 1.13 in 2011 indicates a modest improvement in short-term liquidity.
- Liquid Unrestricted Net Assets (LUNA) have decreased by \$40.8 million dollars. LUNA was -\$88.2 million in 2009 and -\$129.1 million in 2011. Decreases in LUNA indicate potential challenges in the longer term.

¹ Cleveland's IX Center is approximately 2,200,000 square feet. The Terminal Tower building is approximately 577,000 square feet. The Key Tower building is approximately 1,550,000 square feet.

Key Findings and Implications

Following a period of economic challenges, Cuyahoga County's arts and culture nonprofits are on a firm footing. They have taken important short-term steps to alleviate stresses and maintain their operations.

- During the period spanning 1950 to 1990, the Ford Foundation initiated a new support strategy for funding arts and culture that relied on matching investments. This funding strategy bolstered the growth and diversity of arts funders throughout the United States, which contributed to a period of unprecedented expansion in the number, type and location of nonprofit arts and culture organizations. Also contributing to these growth trends were the establishment of the National Endowment of the Arts and state arts councils, which dedicated public support to arts and culture.² Cuyahoga County's nonprofit field was a microcosm of those national trends as it witnessed extraordinary growth in the diversity of nonprofit arts and culture organizations in the period following 1950. Today, the legacy of this era remains; however, the funding environment has changed drastically in the face of the 2008 economic recession, evolving funder priorities and the rise of crowdfunding philanthropy open to all through websites like Kickstarter. A key challenge for the County's arts and culture sector is reconciling how to be responsive to the community's evolving needs and priorities today through nonprofit arts and culture business models that were built during a different funding era.
- Prominent increases in the amounts of contributed support coming from individual and trustee/board sources have occurred. In addition, while individual support has increased, the actual number of individual contributors is decreasing. This may reflect a growing reliance on a loyal donor base of individuals for the sector compared with growing new sources of support. Depending on the composition of the donor base and its priorities, organizations could be faced with competing views on the type of programs and services they are to offer in pursuit of their missions. This is important especially as many organizations are striving to engage audiences and the community in new ways. This concentration of giving can also impact how effectively organizations will be able to act in cultivating new sources of contributed support.
- County contributed support has come to represent a larger share of total government support for the arts and culture organizations in this report. From 2009-11, county support has increased while decreases have occurred from city, state and federal sources. The role county support is playing in this regard is important as the community considers renewal of the County's cigarette excise tax. Broader questions around the arts and culture sector's sustainability should consider all possible scenarios for the future given the uncertainty associated with any ballot measure.
- As an aggregate group, the organizations in this analysis have cut back on all expenses except in the category of facilities and the category of professional services and development. Of these categories, facilities expenses represent a larger net gain between 2009-11 than professional services and development. This trend can be partially attributed to increases in the amounts of square footage being owned, rented or received through donations by arts and culture organizations from 2009-11. At the same time, the number of organizations who report not owning, renting or receiving donated space is increasing. While this is a small subset, the trend will be interesting to watch longitudinally. As some organizations expand their physical footprints, while others may be moving toward virtual or cloud offices, considerations around the visibility of arts and culture can warrant discussion, as well as issues of programmatic and service delivery. Specifically, discussion can focus on the challenges and opportunities the arts and culture ecosystem faces as organizations pursue different facilities strategies.

² For more information, please refer to a RAND study called *The Performing Arts in a New Era* at: http://www.rand.org/content/dam/rand/pubs/monograph_reports/2007/MR1367.pdf

- Trends toward cost savings are apparent related to human capital. Sizable decreases have occurred in the category of commissions (i.e. sales commissions) and the category of pensions and retirement. As organizations strive to decrease expenses, they face challenges competing for the most highly qualified workers when costs savings are realized from reducing employee benefits.
- Organizations are employing higher numbers of individual employees, but actually less full-time equivalents (FTEs). This suggests that greater numbers of less specialized workers are being employed in the sector. In order to make up for this, organizations appear to be engaging more independent contractors. Engaging highly specialized, but temporary workers, can be useful for projects that the organization does not need to complete on a regular basis or that the organizations does not have the internal knowledge to carry out on its own. However, if being employed as a cost cutting measure, independent contractors can bring challenges related to building and accessing institutional memory – that is the inherent understanding and knowledge that can only come from working with a group for a longer period of time. At a more extreme level, if independent contractors become a substitution for employees, institutional culture can become vague and mission can become indefinite.
- Short-term liquidity is improving for the arts and culture organizations in this analysis. Working capital has increased and the current ratio reflects improvement as well. However, measures of their longer term financial health show some areas for improvement. Liquid Unrestricted Net Assets (LUNA) have decreased from -\$88.2 million in 2009 to -\$129.1 million in 2011.³ This decrease is important to note because LUNA is a measure of assets that could be converted to cash relatively easily. This includes cash, receivables and investments. Negative LUNA measures indicate that of the organizations’ total assets, more are fixed than liquid. Fixed assets may include equity in buildings, furniture or land. Additionally, during the time period covered in the data, endowments have grown. Increasing endowments, coupled with decreasing LUNA, may indicate barriers in the sector’s ability to adapt and innovate in rapidly changing economic and social environments. Not having access to flexible dollars, so-called “change capital,” can limit an organization’s ability to experiment with new approaches to programming and operations, or to adjust organizational size and scope to be more agile in responding to environmental changes.⁴

³ For full details on LUNA, please refer to The Municipal Art Society of New York’s *MASNYC Arts Digest 2012* report at: <http://mas.org/arts/research/>. The section on the *Financial Condition of New York City Nonprofit Arts and Culture Organizations* by Hilda Polanco and John Summers of Fiscal Management Associates. CPAC extends its thanks to Hilda and John for their assistance with calculating this measure.

⁴ For a full discussion of change capital please refer to the Nonprofit Finance Fund’s report, *Case for Change Capital in the Arts*, by visiting: http://nonprofitfinancefund.org/files/docs/caseforcapitalfinal_050611_spread.pdf

Organization Sample Overview

Discipline

The following discipline categories are delineated according to the organizations' reported NISP⁵ Discipline as entered in the OCDP. The OCDP asks organizations to report the NISP code that most closely describes their organization. In some cases, NISP categories have been combined if any category contained only one organization.

Figure 1: Discipline Categories

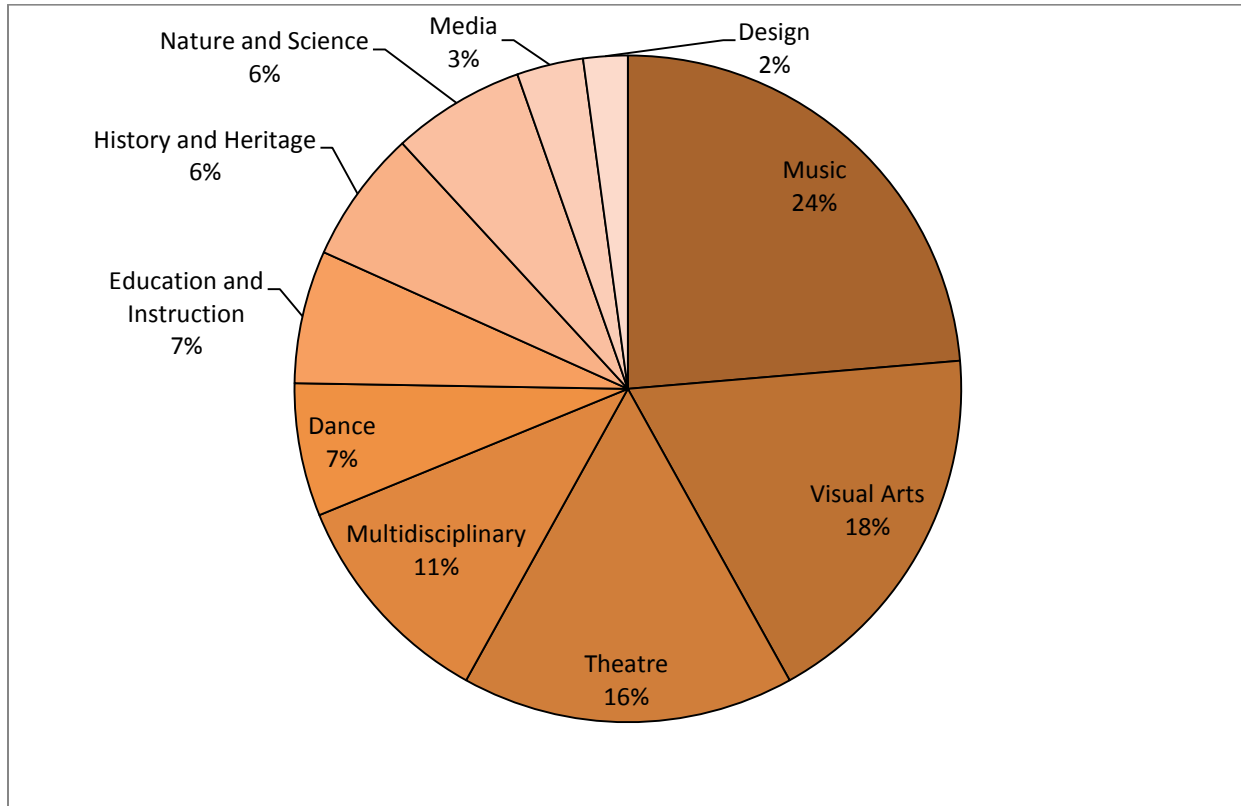


Table 1: Discipline Categories Detail

Discipline	Number of Organizations	% of Total
Dance	6	6.5
Design	2	2.1
Education and Instruction	6	6.5
History and Heritage	6	6.5
Media	3	3.2
Multidisciplinary	10	10.7
Music	22	23.6
Nature and Science	6	6.5
Theatre	15	16.1
Visual Arts	17	18.3
Total	93	100.0

⁵ NISP stands for *National Standard for Arts Information Exchange Project*.

Organization Size

Organizations were categorized according to their average amount of total expenses for the years of data available, 2009-11. Very small organizations have average total expenses of less than \$100,000. Small organizations have average total expenses from \$100,000 – 249,999. Medium organizations have average total expenses from \$250,000 – 499,999. Large organizations have average total expenses from \$500,000 – 1,499,999. Very large organizations have average total expenses from \$1,500,000 – 9,999,999. Extra large organizations have average total expenses \$10,000,000 or greater.

Figure 2: Size of Organizations Summary

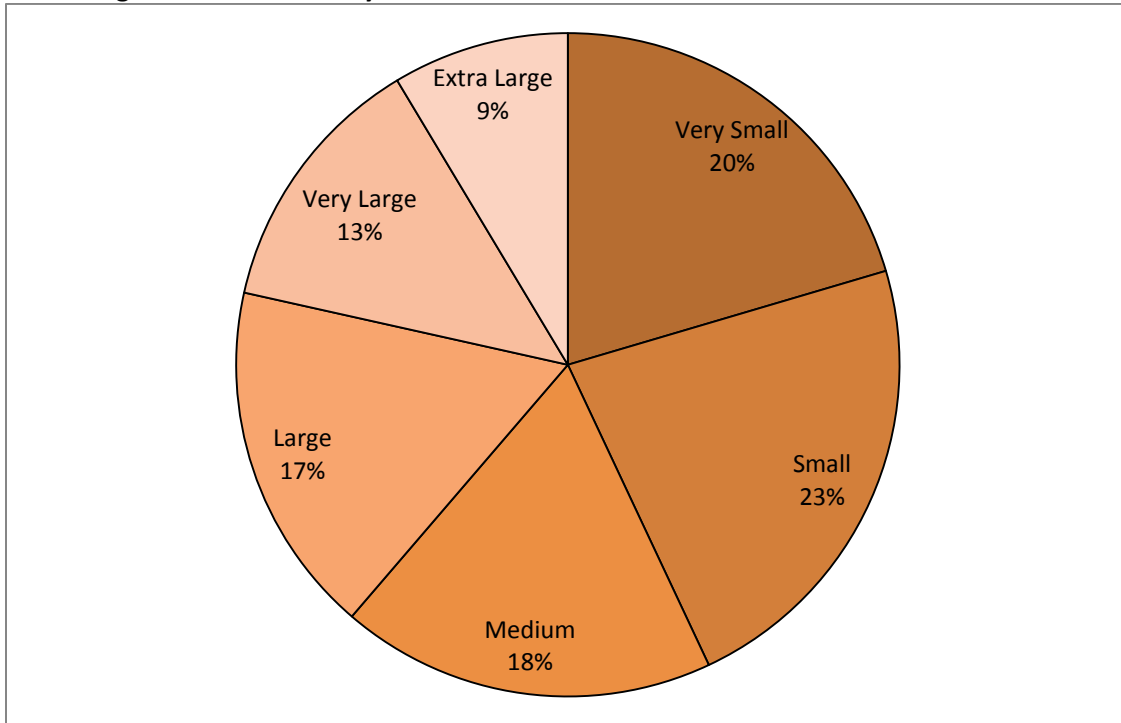


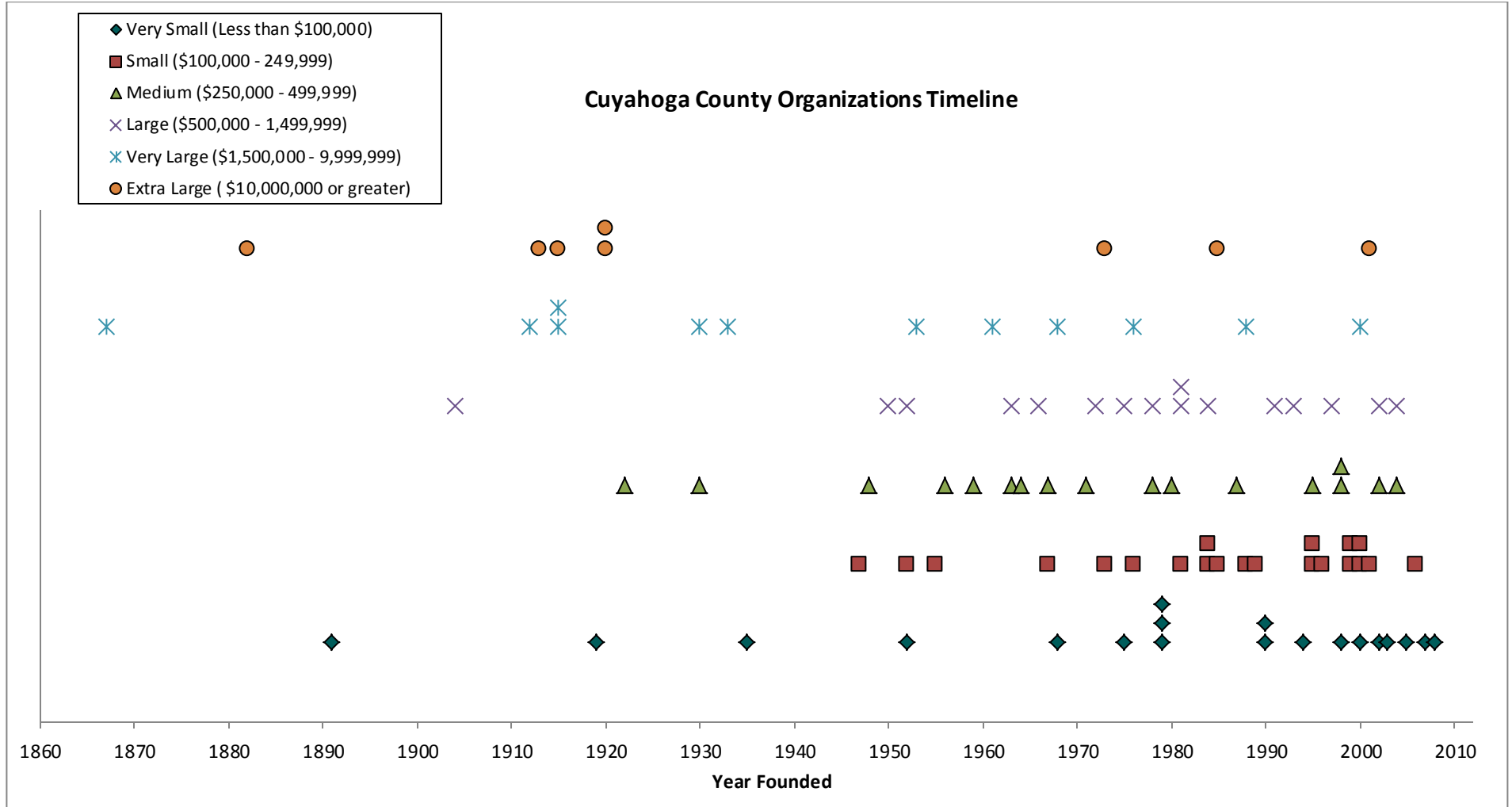
Table 2: Organization Size Categories

Organization Size	Number of Organizations	% of Total
Very Small (Less than \$100,000)	19	20.4
Small (\$100,000 - 249,999)	21	22.6
Medium (\$250,000 - 499,999)	17	18.3
Large (\$500,000 - 1,499,999)	16	17.2
Very Large (\$1,500,000 - 9,999,999)	12	12.9
Extra Large (\$10,000,000 or greater)	8	8.6
Total	93	100.0

Age of Organizations

Age was determined based on the organization's year of founding as entered into the OCDP dataset.

Figure 3: Age of Organizations Scatterplot⁶



⁶ Stacked symbols indicate that multiple organizations were founded in the same year. Instances where symbols appear to meld indicates a concentration of organizations were founded during a particular decade. For detailed information, see chart on next page.

Age of Organizations Detail

Year of founding as reported in the OCPD dataset.

Nineteen organizations were founded before 1950 (20.4%), while 29 organizations (31.2%) were founded after 1990. During the period from 1950 through 1990, 45 organizations were founded (48.4%).

Table 3: Age of Organizations

Age of Organizations by Size	Number of Organizations	Years of Founding
Very Small (Less than \$100,000)	19	1891, 1919, 1935, 1952, 1968, 1975, 1979, 1979, 1979, 1990, 1990, 1994, 1998, 2000, 2002, 2003, 2005, 2007, 2008
Small (\$100,000 - 249,999)	21	1947, 1952, 1955, 1967, 1973, 1976, 1981, 1984, 1984, 1985, 1988, 1989, 1995, 1995, 1996, 1999, 1999, 2000, 2000, 2001, 2006
Medium (\$250,000 - 499,999)	17	1922, 1930, 1948, 1956, 1959, 1963, 1964, 1967, 1971, 1978, 1980, 1987, 1995, 1998, 1998, 2002, 2004
Large (\$500,000 - 1,499,999)	16	1904, 1950, 1952, 1963, 1966, 1972, 1975, 1978, 1981, 1981, 1984, 1991, 1993, 1997, 2002, 2004
Very Large (\$1,500,000 - 9,999,999)	12	1867, 1912, 1915, 1915, 1930, 1933, 1953, 1961, 1968, 1976, 1988, 2000
Extra Large (\$10,000,000 or greater)	8	1882, 1913, 1915, 1920, 1920, 1973, 1985, 2001
Total	93	n/a

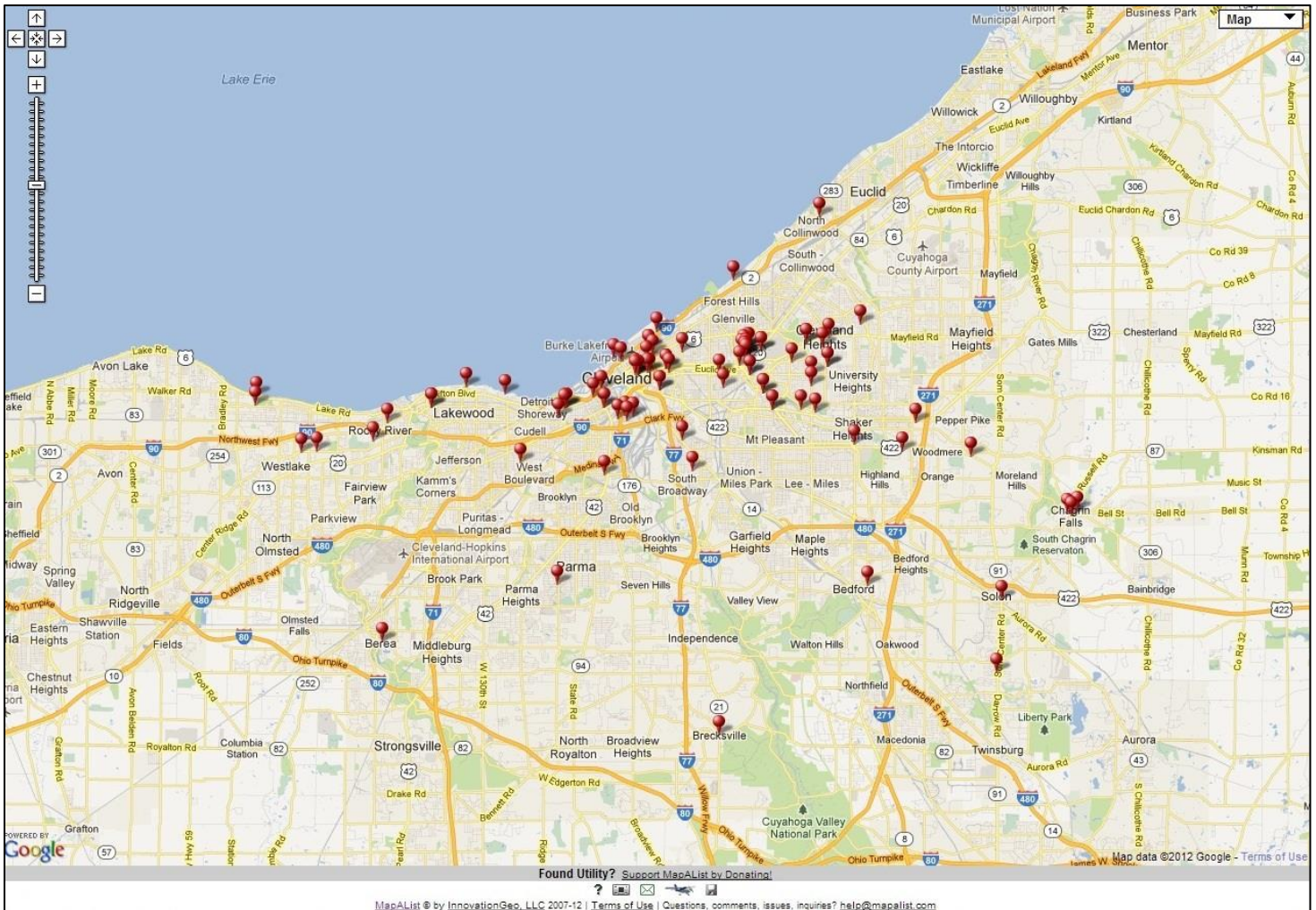
Geographic Reach

Organizations are asked to self-report their political districts and headquarter addresses into the OCDP. Please note that the numbers in this section represent only a portion of the organizations' geographic reach due to factors such as outreach, offsite programming and online technology.

The set of 93 organizations analyzed represent⁷:

- 25% of the county's municipalities (15/59 municipalities)
- All of the county's state house districts (11/11 districts)
- All of the county's state senate districts (4/4 districts)
- All of the county's federal congressional districts (4/4 districts)

Figure 4: Geographic reach of organizations (by headquarter addresses)



Approximate map scale:

1 inch \approx 8 miles

⁷ For maps of Cuyahoga County's state house and senate districts please visit:

<http://boe.cuyahogacounty.us/en-US/OhioHouseMaps.aspx>

For information on federal congressional districts, please visit:

http://www.cleveland.com/datacentral/index.ssf/2012/03/ohios_new_congressional_and_st.html

Financial Basics

Revenue

Revenue is the sum of all earned income and contributed support. It includes unrestricted, temporarily restricted and permanently restricted revenue. **Earned income** is defined as payments an organization receives in exchange for the delivery of a product or service. It includes unrestricted, temporarily restricted and permanently restricted revenue. It does not include realized or unrealized gains/losses, or interest & dividends income. **Contributed support** includes monetary donations received from various sources to support an organization's general operations or specific projects. It includes unrestricted, temporarily restricted and permanently restricted support. In-kind support has been excluded because the basis for estimating the value of donated goods, services, land, buildings or use of space is not standardized across organizations in the dataset.

Contributed support has had a \$21.7 million net gain over the time period of 2009-11. The key drivers of this net gain are **individual support** (+\$22.1 million) and **trustee/board support** (+\$14.1 million). Smaller gains were made in the **corporate** (+\$4.0 million) and **fundraising - special events** (+\$2.6 million) categories. These gains offset net declines in support from **government** (-\$7.5 million) and **foundation** (-\$14.9 million).

Earned income has had a net gain of \$4 million dollars over the time period of 2009-11. Key drivers of net gains in earned income are classified as **other** (+\$5.3 million), **rentals** (+\$2 million), **sponsorship/advertising/royalties** (+\$0.6 million), **contracted services/performances** (+\$0.6 million), and **tuition/workshops/lectures** (+\$0.6 million). These offset net declines in earned income from **merchandise/concessions** (-\$3.7 million) and **touring** (-\$1.7 million).

Figure 5: Revenue Summary

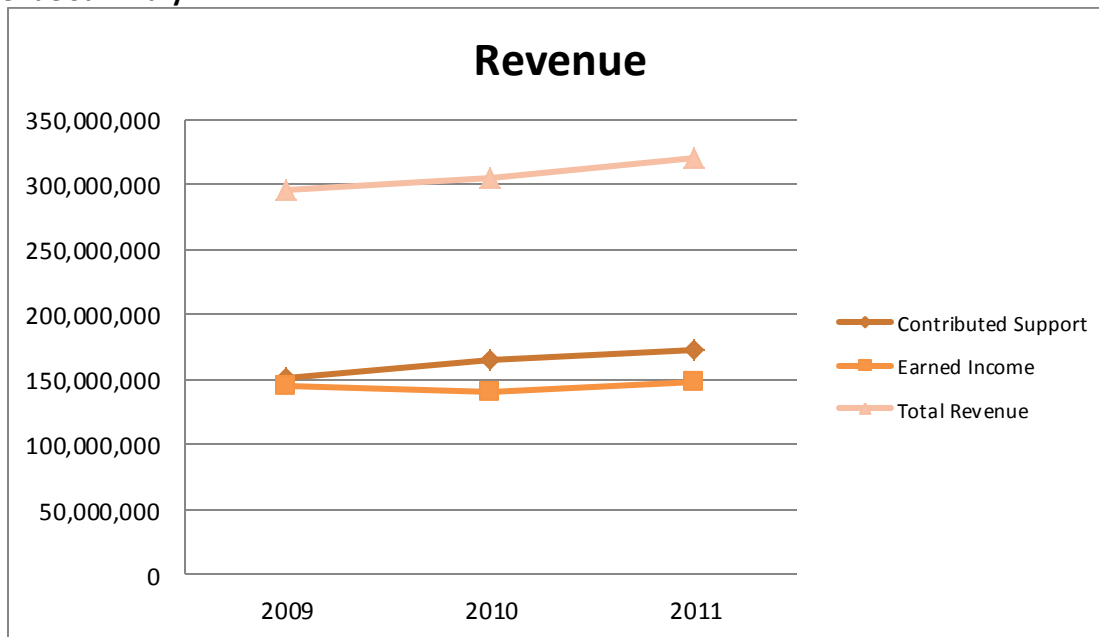


Table 4: Total Revenue by Aggregate Funding Source

Funding Source	Funding Source, 2009	% of Total, 2009	Funding Source, 2010	% of Total, 2010	Funding Source, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011 ⁸	% Change, 2009 - 2011
Contributed Support	151,162,814	51.2	165,081,723	54.0	172,870,407	53.9	21,707,593	14.4
Earned Income	144,042,864	48.8	140,414,722	46.0	148,004,153	46.1	3,961,289	2.8
Total Revenue	295,205,678	100.0	305,496,445	100.0	320,874,560	100.0	25,668,882	8.7

⁸ The net gain/loss columns as well as the percent change columns throughout this document have been calculated for the difference or percent change between the years 2009 and 2011 only. The variance and percent change between the years 2009-10 and 2010-11 have not been calculated. However, the figures in this report visually depict variations between all years.

Table 5: Contributed Support Detail

Contributed Support	Contributed Support, 2009	% of Total, 2009	Contributed Support, 2010	% of Total, 2010	Contributed Support, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Corporate	11,067,920	7.3	9,618,109	5.8	15,021,565	8.7	3,953,645	35.7
Foundation	53,144,376	35.2	39,848,158	24.1	38,230,000	22.1	-14,914,376	-28.1
Fundraising – Special Events	5,345,839	3.5	4,978,328	3.0	7,994,054	4.6	2,648,215	49.5
Government	31,331,362	20.7	31,679,421	19.2	23,791,149	13.8	-7,540,213	-24.1
Individual	22,032,440	14.6	39,695,484	24.1	44,144,015	25.6	22,111,575	100.4
Other ⁹	3,144,425	2.1	6,145,279	3.7	2,956,433	1.7	-187,992	-6.0
Parent Org ¹⁰	1,119,746	0.7	1,161,424	0.7	1,094,934	0.6	-24,812	-2.2
Related Org ¹¹	0	0.0	2,713,360	1.7	1,606,739	0.9	1,606,739	100.0
Trustee/Board	23,976,706	15.9	29,242,160	17.7	38,031,518	22.0	14,054,812	58.6
Total	151,162,814	100.0	165,081,723	100.0	172,870,407	100.0	21,707,593	14.4

Table 6: Earned Income Detail

Earned Income	Earned Income, 2009	% of Total, 2009	Earned Income, 2010	% of Total, 2010	Earned Income, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Contracted Services/ Performances	7,412,267	5.2	7,100,006	5.1	7,968,254	5.4	555,987	7.5
Membership	2,895,385	2.0	2,986,734	2.1	3,166,355	2.1	270,970	9.4
Merchandise/ Concessions	11,301,189	7.9	7,774,482	5.5	7,572,887	5.1	-3,728,302	-33.0
Non-fundraising Events ¹²	1,630,808	1.1	1,491,595	1.1	1,231,357	0.8	-399,451	-24.5
Other	20,589,428	14.3	21,971,532	15.6	25,863,015	17.5	5,273,587	25.6
Parking	2,933,843	2.0	2,905,100	2.1	3,066,016	2.1	132,173	4.5
Rentals	3,291,899	2.3	4,545,958	3.2	5,287,251	3.6	1,995,352	60.6
Sponsorship/ Advertising/Royalties	2,365,606	1.6	2,458,498	1.8	2,941,778	2	576,172	24.4
Subscriptions	2,413,678	1.7	2,241,816	1.6	2,482,271	1.7	68,593	2.8
Ticket Sales/Admissions	53,819,123	37.4	55,664,556	39.6	54,147,164	36.6	328,041	0.6
Touring	5,947,966	4.1	1,930,598	1.4	4,285,892	2.9	-1,662,074	-27.9
Tuition/Workshops/ Lectures	29,441,672	20.4	29,343,847	20.9	29,991,913	20.2	550,241	1.9
Total	144,042,864	100.0	140,414,722	100.0	148,004,153	100.0	3,961,289	2.8

⁹ The OCDP contains self-reported data by organizations. When organizations believe certain activities do not fall within one of the OCDP's category definitions, they are asked to use the "other" category and provide a short description. Due to data confidentiality restrictions, individual organization detail for the "other" categories that appear throughout this document cannot be disclosed.

¹⁰ A parent organization is a larger entity that an organization identifies itself as being a part or subsidiary of such as a university or government entity.

¹¹ A related organization is associated with an organization but not as a parent organization. Examples include operating or other related foundations, friends groups or separately held endowments.

¹² Non-fundraising events can include those that help build relationships with an organization, celebrate the kick-off of new campaigns or share news with the community at large.

Government Support

A subset of contributed support, **government support** includes funding received from city, county¹³, state and federal sources. It includes unrestricted, temporarily restricted and permanently restricted support.

Government support has had a net loss of \$7.5 million dollars. This loss is attributable to net declines in support from **city, state and federal** sources. **County** support has had a gain of \$1 million dollars.

Figure 6: Government Support Detail

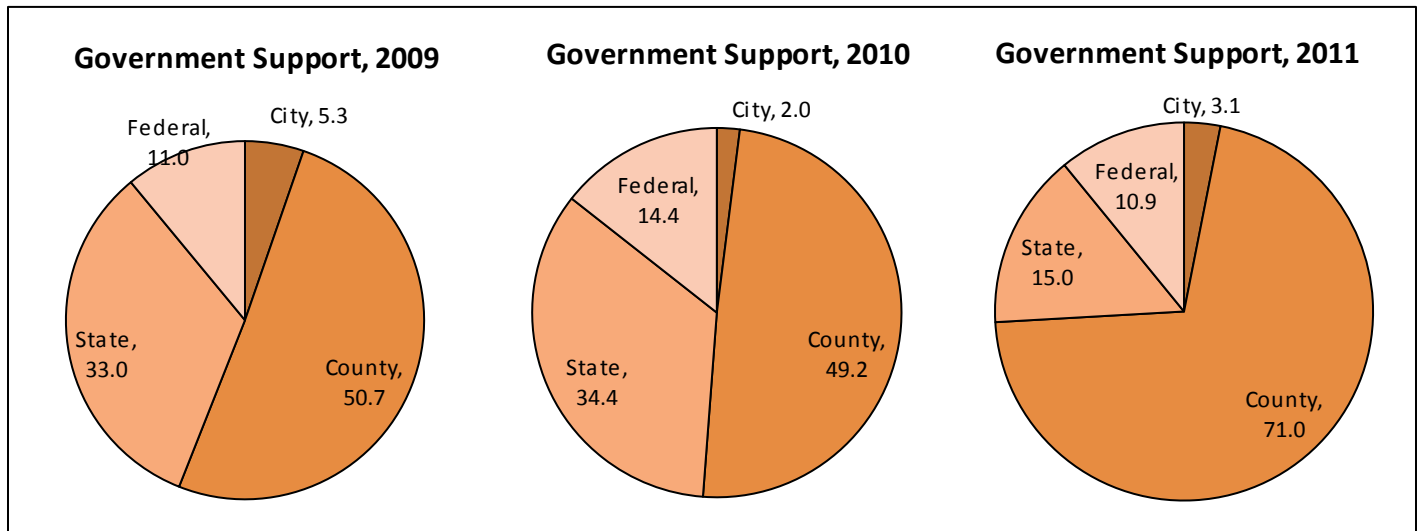


Table 7: Government Support Detail

Government Support	Government Support, 2009	% of Total, 2009	Government Support, 2010	% of Total, 2010	Government Support, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
City	1,668,564	5.3	635,334	2.0	728,237	3.1	-940,327	-56.4
County ¹⁴	15,893,549	50.7	15,591,390	49.2	16,895,781	71.0	1,002,232	6.3
State	10,323,501	33.0	10,901,530	34.4	3,574,941	15.0	-6,748,560	-65.4
Federal	3,445,748	11.0	4,551,167	14.4	2,592,190	10.9	-853,558	-24.8
Total	31,331,362	100.0	31,679,421	100.0	23,791,149	100.0	-7,540,213	-24.1

¹³ County support is particularly notable for Cuyahoga County due to the passage of a local cigarette excise tax levy in 2006 for the dedicated support of the arts and culture sector. However, please note that additional sources of county support are also included in county totals.

¹⁴ A significant outlier appeared in the data for 2009 due to a punctuating event of one organization. Due to confidentiality restrictions within the OCDP, we cannot report on the specific event or the organization for which the outlier occurred. However, due to data skewing this outlier has been excluded.

Expenses by Functional Group

Expenses are the costs associated with carrying out a particular set of organizational activities. The OCDP delineates expenses according to three functional groupings: program, fundraising, and general & administrative. **Program** expenses include any costs the organization incurs in conducting activities that are mission-driven. **General & Administrative** costs are any costs not specifically associated with a particular program or fundraising activities but are necessary for the organization's continued existence. **Fundraising** expenses are any costs associated with soliciting grants and contributions from donors. Totals exclude in-kind and depreciation expenses.

Expenses across all three functional categories have experienced net decreases (-\$23.1 million). The largest net decline occurred in **program** related expenses (-\$14.4 million), following by **general & administrative** (-\$6.2 million) and **fundraising** (-\$2.4 million). Although experiencing overall net declines, program expenses rebounded slightly in 2011.

Figure 7: Expenses by Functional Group Detail

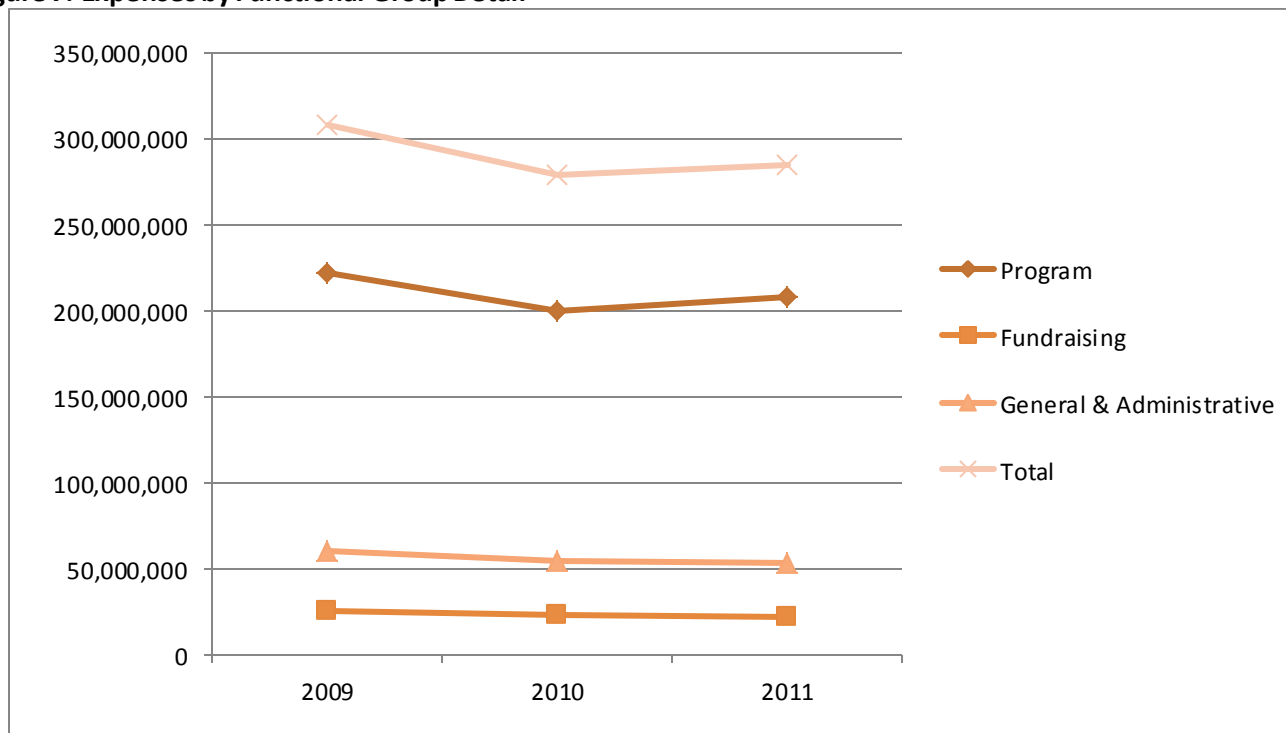


Table 8: Expenses by Functional Category Detail

Expenses	Expenses, 2009	% of Total, 2009	Expenses, 2010	% of Total, 2010	Expenses, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Program	222,261,438	72.3	200,313,190	71.9	207,830,558	73.1	-14,430,880	-6.5
Fundraising	25,073,371	8.2	23,414,136	8.4	22,629,040	8.0	-2,444,331	-9.7
General & Administrative	60,058,478	19.5	54,788,203	19.7	53,844,787	18.9	-6,213,691	-10.3
Total	307,393,287	100.0	278,515,529	100.0	284,304,385	100.0	-23,088,902	-7.5

Expenses by Category

Expenses are the costs associated with carrying out a particular set of organizational activities. Totals exclude in-kind and depreciation expenses. **Facilities** expenses are those related to the payment for, and upkeep and maintenance of, an organization's space. **Grantmaking** expenses are an organization's costs related to giving grants to individuals or other organizations including associated costs such as application design and processing. **Marketing and Communications** expenses are related to an organization's costs for activities to promote the organization and its programs. **Office** expenses include expenditures made to purchase equipment and payfees associated with the day to day operations of the organization. **Production and Exhibition** expenses are related to an organization creating and producing any presentations, exhibitions or publications of their work. **Professional Services and Development** expenses refer to organization's costs associated with specialized services and counsel. **Salaries and Fringe** expenses are reported in the OCPD for all employees on an organization's payroll that receive an IRS W-2 form each year. All other paid staff members or those who get paid to work for an organization are considered independent contractors or interns/apprentices.

Facilities expenses experienced a net gain (+\$2.7 million), while all other expense categories experienced net decreases except **Professional Services and Development** (+\$0.5 million). The largest decreases occurred in the expense categories of **Salaries and Fringe Benefits** (-\$13.6 million) and **Office** (-\$10.6 million).

Figure 8: Expenses by Category Summary

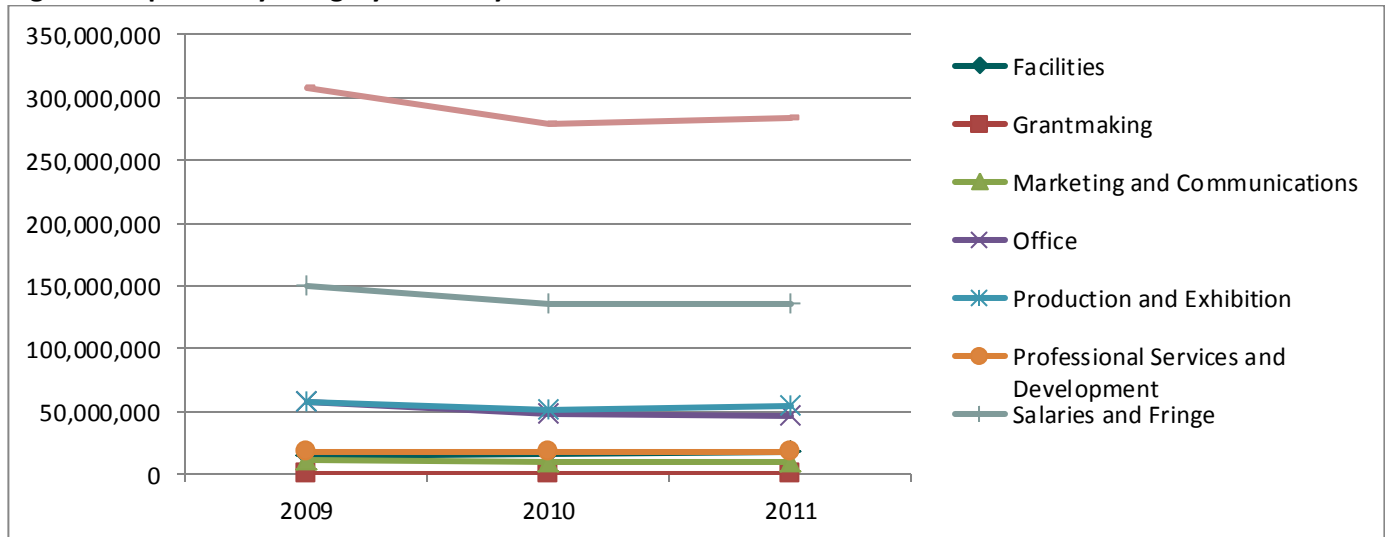


Table 9: Expenses by Category Detail

Expenses by Category	Expenses, 2009	% of Total, 2009	Expenses, 2010	% of Total, 2010	Expenses, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Facilities	14,849,780	4.8	16,062,646	5.8	17,557,017	6.2	2,707,237	18.2
Grantmaking	444,243	0.2	437,733	0.2	432,447	0.2	-11,796	-2.7
Marketing and Communications	10,747,132	3.5	10,188,030	3.7	10,360,347	3.6	-386,785	-3.6
Office	57,447,247	18.7	47,466,857	17	46,897,132	16.4	-10,550,115	-18.4
Production and Exhibition	56,821,092	18.5	51,848,712	18.6	55,086,837	19.4	-1,734,255	-3.1
Professional Services and Development	17,615,787	5.7	16,948,880	6	18,069,514	6.4	453,727	2.6
Salaries and Fringe	149,468,006	48.6	135,562,671	48.7	135,901,091	47.8	-13,566,915	-9.1
Total	307,393,287	100.0	278,515,529	100.0	284,304,385	100.0	-23,088,902	-7.5

Table 10: Facilities Expense Category Detail

Facilities Expenses	Facilities Expenses, 2009	% of Total, 2009	Facilities Expenses, 2010	% of Total, 2010	Facilities Expenses, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Facilities - Other	1,847,882	12.4	1,263,297	7.9	1,066,305	6.1	-781,577	-42.3
Insurance	2,428,580	16.4	2,283,071	14.2	2,414,034	13.7	-14,546	-0.6
Major Repairs	113,184	0.8	239,852	1.5	115,360	0.7	2,176	1.9
Rent	5,480,681	36.9	7,677,629	47.8	7,961,667	45.3	2,480,986	45.3
Repairs & Maintenance	4,965,580	33.4	4,441,260	27.6	5,444,885	31.0	479,305	9.7
Security	13,873	0.1	157,537	1.0	554,766	3.2	540,893	3,898.9
Total	14,849,780	100.0	16,062,646	100.0	17,557,017	100.0	2,707,237	18.2

Table 11: Grantmaking Expense Category Detail

Grantmaking Expenses	Grantmaking Expenses, 2009	% of Total, 2009	Grantmaking Expenses, 2010	% of Total, 2010	Grantmaking Expenses, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Grantmaking	444,243	100.0	437,733	100.0	432,447	100.0	-11,796	-2.7
Total	444,243	100.0	437,733	100.0	432,447	100.0	-11,796	-2.7

Table 12: Marketing and Communications Expense Category Detail

Marketing and Communications Expenses	Marketing and Communications Expenses, 2009	% of Total, 2009	Marketing and Communications Expenses, 2010	% of Total, 2010	Marketing and Communications Expenses, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Advertising and Marketing	8,905,788	82.9	8,690,774	85.3	8,770,616	84.7	-135,172	-1.5
Dues and Subscriptions	546,001	5.1	553,328	5.4	583,467	5.6	37,466	6.9
Internet & Website	935,003	8.7	639,343	6.3	588,755	5.7	-346,248	-37.0
Public Relations	360,340	3.3	304,585	3.0	417,509	4.0	57,169	15.9
Total	10,747,132	100.0	10,188,030	100.0	10,360,347	100.0	-386,785	-3.6

Table 13: Office Expense Category Detail

Office Expenses	Office Expenses, 2009	% of Total, 2009	Office Expenses, 2010	% of Total, 2010	Office Expenses, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Bank Fees	1,365,555	2.4	1,389,675	2.9	2,504,219	5.3	1,138,664	83.4
Equipment Rental	1,909,395	3.3	1,499,265	3.2	2,030,258	4.3	120,863	6.3
Interest Expense	4,266,062	7.4	4,378,286	9.2	4,934,795	10.5	668,733	15.7
Office Expense - Other	1,172,415	2.0	1,305,482	2.7	1,394,462	3.0	222,047	18.9
Other	29,965,044	52.2	23,140,185	48.8	20,145,545	43.0	-9,819,499	-32.8
Postage & Shipping	1,993,338	3.5	1,961,083	4.1	1,945,565	4.1	-47,773	-2.4
Printing	2,920,346	5.1	2,591,062	5.5	2,509,529	5.4	-410,817	-14.1
Supplies - Office & Other	4,789,889	8.3	2,925,611	6.2	3,177,883	6.8	-1,612,006	-33.7
Telephone	1,213,026	2.1	1,138,375	2.4	1,203,254	2.6	-9,772	-0.8
Utilities	7,852,177	13.7	7,137,833	15.0	7,051,622	15.0	-800,555	-10.2
Total	57,447,247	100.0	47,466,857	100.0	46,897,132	100.0	-10,550,115	-18.4

Table 14: Production and Exhibition Expense Category Detail

Production and Exhibition Expenses	Production and Exhibition Expenses, 2009	% of Total, 2009	Production and Exhibition Expenses, 2010	% of Total, 2010	Production and Exhibition Expenses, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Artist Commission Fees	164,185	0.3	186,941	0.4	348,624	0.6	184,439	112.3
Artist Consignments	0	0.0	15,278	0.0	43,016	0.1	43,016	100.0
Artists & Performers - Non-Salaried	8,794,385	15.5	8,215,159	15.9	8,245,938	15.0	-548,447	-6.2
Catering & Hospitality	538,860	0.9	1,242,478	2.4	1,536,065	2.8	997,205	185.1
Collections Conservation	160,876	0.3	130,807	0.3	135,188	0.2	-25,688	-16.0
Collections Management	439,664	0.8	473,245	0.9	559,184	1.0	119,520	27.2
Cost of Sales	5,052,500	8.9	1,815,340	3.5	1,580,402	2.9	-3,472,098	-68.7
Lodging and Meals	509,322	0.9	374,465	0.7	410,850	0.7	-98,472	-19.3
Production & Exhibition Costs	31,850,546	56.0	29,777,233	57.4	30,715,614	55.8	-1,134,932	-3.6
Programs - Other	4,943,021	8.7	4,506,830	8.7	4,290,785	7.8	-652,236	-13.2
Recording & Broadcast Fees	0	0.0	19,843	0.0	140,371	0.3	140,371	100.0
Royalties/Rights & Reproductions	5,752	0.0	2,848,232	5.5	3,217,192	5.8	3,211,440	55,831.7
Touring	4,361,981	7.7	2,242,861	4.3	3,863,608	7.0	-498,373	-11.4
Total	56,821,092	100.0	51,848,712	100.0	55,086,837	100.0	-1,734,255	-3.1

Table 15: Professional Services and Development Expense Category Detail

Professional Services and Development Expenses	Professional Services and Development Expenses, 2009	% of Total, 2009	Professional Services and Development Expenses 2010	% of Total, 2010	Professional Services and Development Expenses, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Accounting	555,705	3.2	656,183	3.9	646,276	3.6	90,571	16.3
Audit	869,307	4.9	875,345	5.2	918,925	5.1	49,618	5.7
Conferences & Meetings	410,042	2.3	399,171	2.3	445,140	2.4	35,098	8.6
Fundraising Expenses - Other	2,332,708	13.2	2,358,686	13.9	2,602,275	14.4	269,567	11.6
Fundraising Professionals	1,276,390	7.3	1,531,048	9	1,280,263	7.1	3,873	0.3
Honoraria	75,524	0.4	96,983	0.6	111,679	0.6	36,155	47.9
Investment Fees	432,423	2.5	583,671	3.4	629,723	3.5	197,300	45.6
Legal Fees	833,034	4.7	755,512	4.5	1,134,699	6.3	301,665	36.2
Professional Development	724,218	4.1	738,914	4.4	698,816	3.9	-25,402	-3.5
Professional Fees - Other	7,350,252	41.7	6,021,796	35.5	6,650,810	36.8	-699,442	-9.5
Sales Commission Fees	934,601	5.3	1,131,521	6.7	1,062,242	5.9	127,641	13.7
Travel	1,821,583	10.4	1,800,050	10.6	1,888,666	10.4	67,083	3.7
Total	17,615,787	100.0	16,948,880	100.0	18,069,514	100.0	453,727	2.6

Table 16: Salaries and Fringe Expense Category Detail

Salaries and Fringe Expenses	Salaries and Fringe Expenses, 2009	% of Total, 2009	Salaries and Fringe Expenses, 2010	% of Total, 2010	Salaries and Fringe Expenses, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Salaries	111,467,937	74.6	107,930,647	79.6	110,024,035	80.9	-1,443,902	-1.3
Commissions	48,861	0.1	23,565	0.1	27,029	0.1	-21,832	-44.7
Payroll Taxes	7,973,127	5.3	7,880,043	5.8	8,022,177	5.9	49,050	0.6
Health Benefits	9,843,261	6.6	8,869,906	6.6	9,228,045	6.8	-615,216	-6.3
Disability	304,693	0.2	296,257	0.2	277,124	0.2	-27,569	-9.0
Workers' Comp	662,345	0.4	602,543	0.4	597,478	0.4	-64,867	-9.8
Pension and Retirement	17,994,118	12.0	8,452,150	6.2	6,620,482	4.9	-11,373,636	-63.2
Benefits, Other	1,173,664	0.8	1,507,560	1.1	1,104,721	0.8	-68,943	-5.9
Total	149,468,006	100.0	135,562,671	100.0	135,901,091	100.0	-13,566,915	-9.1

Human Resources

Total Full-time and Part-time Employees (individuals)

Human resources refers to all organizational personnel either paid or unpaid. **Full-time employees** work at least 7 hours for five days per week annually. **Part-time employees** work less than 7 hours for five days per week annually.

By numbers of individuals, **full-time employment** has declined (-52.00 individuals) from 2009-11. **Part-time employment** by individuals has increased (+64.00 individuals) over the same time period. However, when converted to full-time equivalents (FTEs), part-time employment has declined (-86.02 FTEs).

Figure 9: Full and Part-time Employees (individuals)

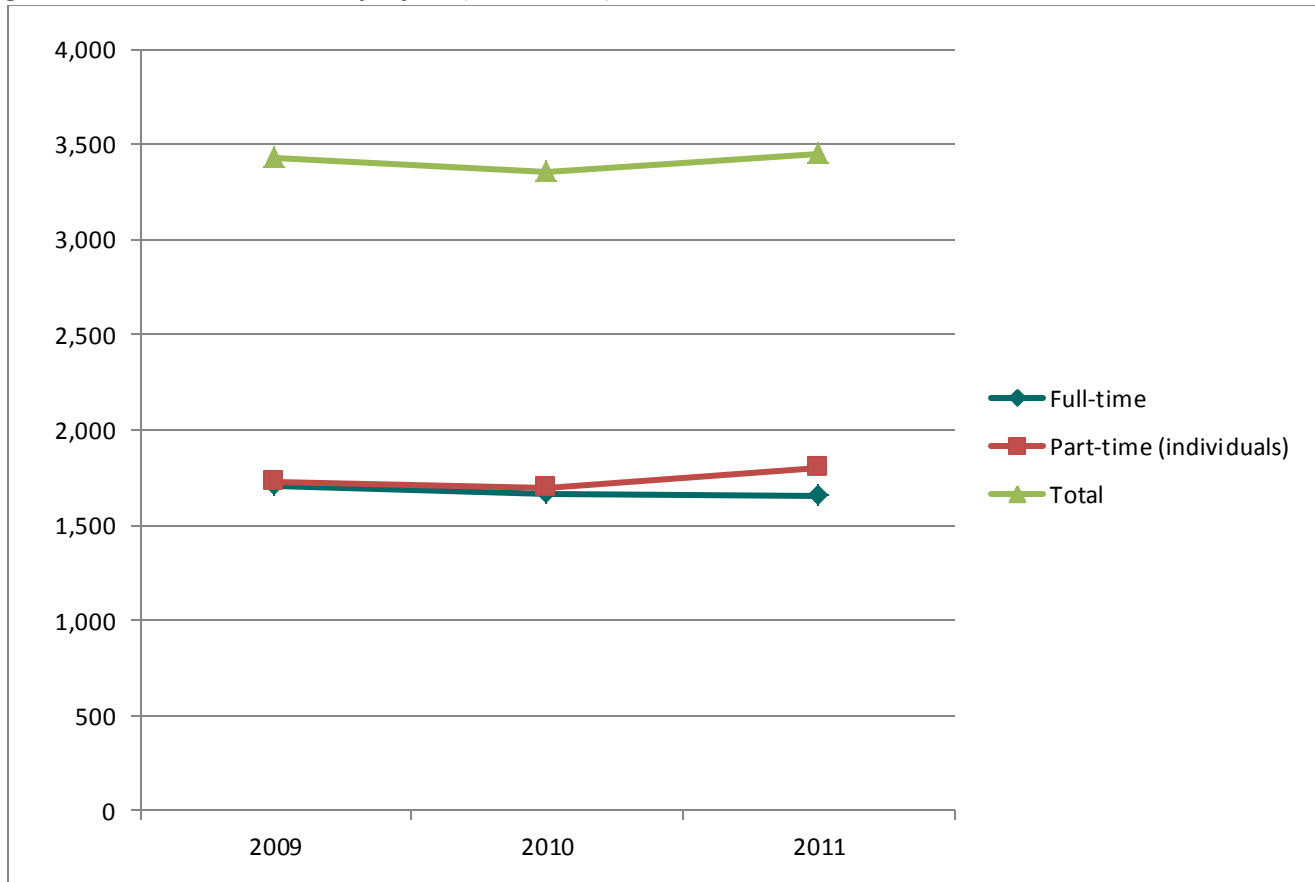


Table 17: Full-time and Part-time Employees Detail (individuals)

Total full-time and part-time employees (individuals)	Total full-time and part-time employees (individuals), 2009	% of Total, 2009	Total full-time and part-time employees (individuals), 2010	% of Total, 2010	Total full-time and part-time employees (individuals), 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Full-time	1,701.00	49.6	1,661.00	49.5	1,649.00	47.9	-52.00	-3.1
Part-time (individuals)	1,731.00	50.4	1,692.00	50.5	1,795.00	52.1	64.00	3.7
Total	3,432.00	100.0	3,353.00	100.0	3,444.00	100.0	12.00	0.3

Total Full-time and Part-time Employees (FTEs)

Full-time employees work at least 7 hours for five days per week annually. **Part-time employees** work less than 7 hours for five days per week annually. **Full-time equivalents (FTEs)** are calculated by organizations to determine how many of their part-time workers would equal one of their full-time workers using instructions from the OCDP.

Figure 10: Full and Part-time Employees (FTEs)

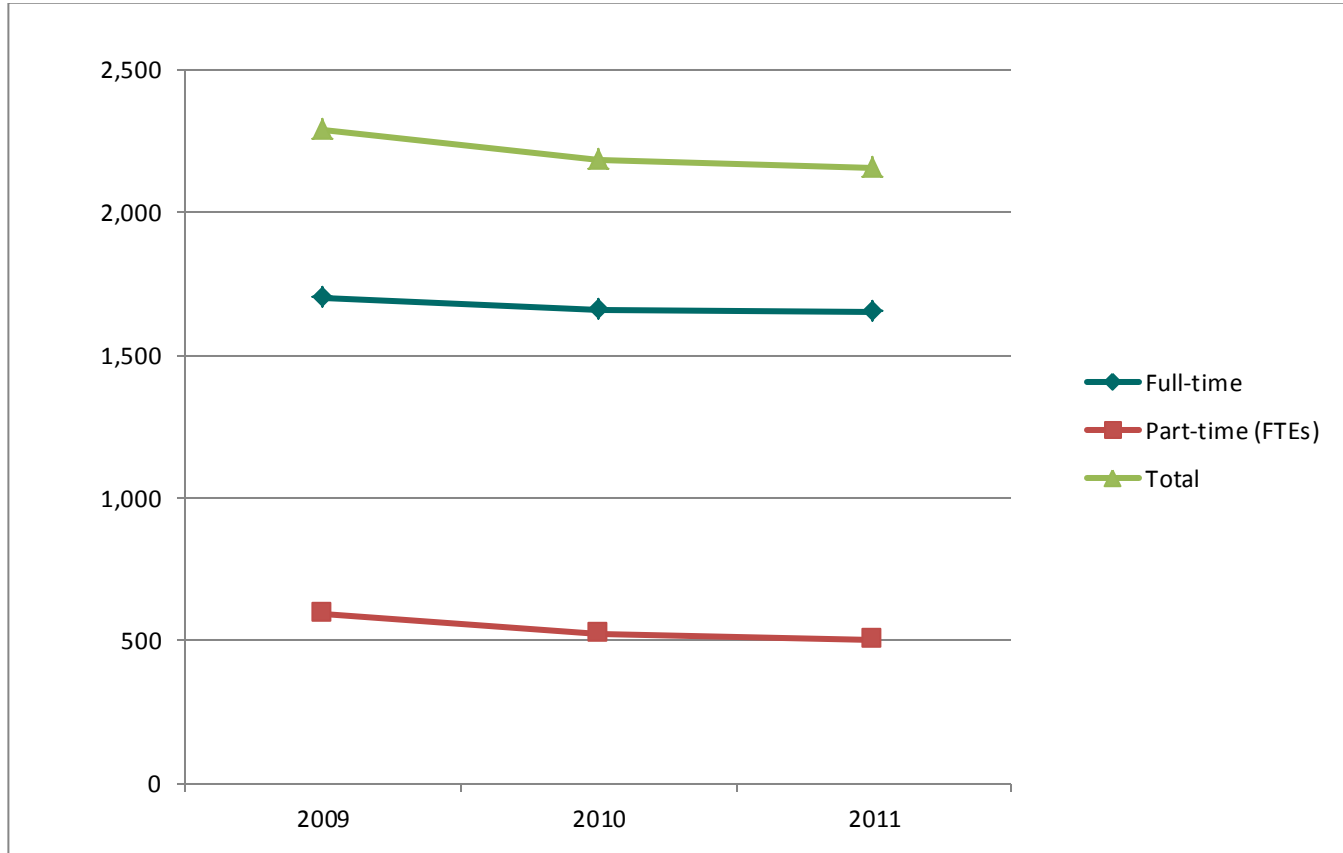


Table 18: Full-time and Part-time Employees Detail (FTEs)

Total full-time and part-time employees (FTEs)	Total full-time and part-time employees (FTEs), 2009	% of Total, 2009	Total full-time and part-time employees (FTEs), 2010	% of Total, 2010	Total full-time and part-time employees (FTEs), 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Full-time	1,701.00	74.2	1,661.00	76.0	1,649.00	76.6	-52.00	-3.1
Part-time (FTEs)	590.23	25.8	525.18	24.0	504.21	23.4	-86.02	-14.6
Total	2,291.23	100.0	2,186.18	100.0	2,153.21	100.0	-138.02	-6.0

Table 19: Full-time Employees Detail

Full-time employees	Full-time employees, 2009	% of Total, 2009	Full-time employees, 2010	% of Total, 2010	Full-time employees, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Program – Artists and Performers	270.02	15.9	275.92	16.6	233.30	14.1	-36.72	-13.6
Program – All Other	570.91	33.6	571.33	34.4	601.64	36.5	30.73	5.4
Fundraising	148.69	8.7	149.89	9.0	165.77	10.1	17.08	11.5
General & Administrative	711.38	41.8	663.86	40.0	648.29	39.3	-63.09	-8.9
Total	1,701.00	100.0	1,661.00	100.0	1,649.00	100.0	-52.00	-3.1

Table 20: Part-time Employees Detail (individuals)

Part-time employees (individuals)	Part-time employees (individuals), 2009	% of Total, 2009	Part-time employees (individuals), 2010	% of Total, 2010	Part-time employees (individuals), 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Program – Artists and Performers	402.00	23.2	376.75	22.3	470.85	26.2	68.85	17.1
Program – All Other	801.12	46.3	863.94	51.1	824.59	45.9	23.47	2.9
Fundraising	23.64	1.4	20.73	1.2	26.08	1.5	2.44	10.3
General & Administrative	504.24	29.1	430.58	25.4	473.48	26.4	-30.76	-6.1
Total	1,731.00	100.0	1,692.00	100.0	1,795.00	100.0	64.00	3.7

Table 21: Part-time Employees Detail (FTEs)

Part-time employees (FTEs)	Part-time employees (FTEs), 2009	% of Total, 2009	Part-time employees (FTEs), 2010	% of Total, 2010	Part-time employees (FTEs), 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Program – Artists and Performers	143.80	24.4	134.24	25.6	93.89	18.6	-49.91	-34.7
Program – All Other	268.39	45.5	236.57	45.0	237.10	47.0	-31.29	-11.7
Fundraising	10.82	1.8	9.37	1.8	9.64	1.9	-1.18	-10.9
General & Administrative	167.22	28.3	145.00	27.6	163.58	32.5	-3.64	-2.2
Total	590.23	100.0	525.18	100.0	504.21	100.0	-86.02	-14.6

Independent Contractors

Human resources refers to all organizational personnel either paid or unpaid. **Independent contractors** are individuals who work under contract for an organization to accomplish certain goals, or complete a specified project, for a limited period of time, but are not paid through an organization's payroll. **Full-time equivalents (FTEs)** are calculated by organizations to determine how many of their part-time workers would equal one of their full-time workers using instructions from the OCPD.

By individuals and FTEs, the number of **independent contractors** engaged by the sector have increased (+688.00 individuals; +74.51 FTEs) from 2009-11.

Figure 11: Independent Contractors

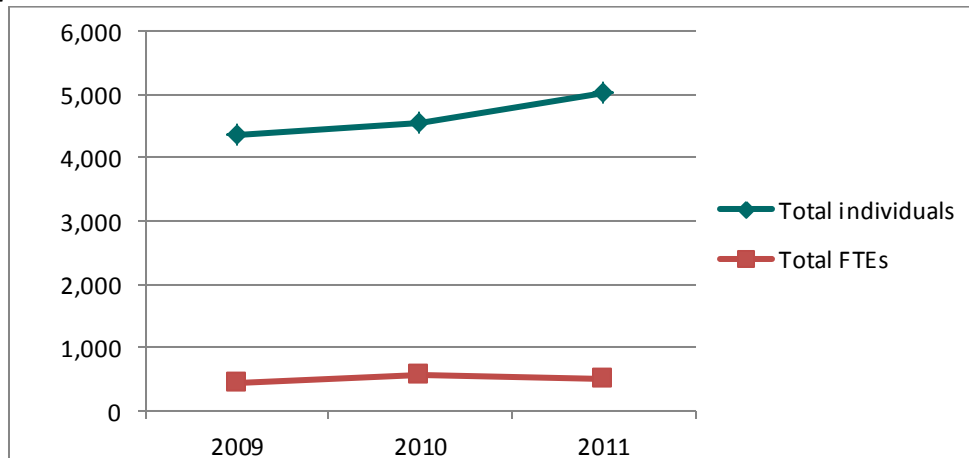


Table 22: Independent Contractors Detail (individuals)

Independent contractors (individuals)	Independent contractors (individuals), 2009	% of Total, 2009	Independent contractors (individuals), 2010	% of Total, 2010	Independent contractors (individuals), 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Program – Artists and Performers	3,150.00	72.4	3,376.00	74.2	3,805.30	75.6	655.30	20.8
Program – All Other	959.33	22.1	929.56	20.4	1,015.43	20.2	56.10	5.8
Fundraising	37.56	0.9	65.53	1.4	78.06	1.5	40.50	107.8
General & Administrative	201.11	4.6	179.91	4.0	137.21	2.7	-63.90	-31.8
Total	4,348.00	100.0	4,551.00	100.0	5,036.00	100.0	688.00	15.8

Table 23: Independent Contractors Detail (FTEs)

Independent contractors (FTEs)	Independent contractors (FTEs), 2009	% of Total, 2009	Independent contractors (FTEs), 2010	% of Total, 2010	Independent contractors (FTEs), 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Program – Artists and Performers	271.39	61.1	376.92	67.0	338.38	65.2	66.99	24.7
Program – All Other	109.13	24.6	142.00	25.2	144.65	27.9	35.52	32.5
Fundraising	11.13	2.5	16.36	2.9	12.74	2.5	1.61	14.5
General & Administrative	52.45	11.8	27.71	4.9	22.84	4.4	-29.61	-56.5
Total	444.10	100.0	562.99	100.0	518.61	100.0	74.51	16.8

Interns/Apprentices

Human resources refers to all organizational personnel either paid or unpaid. **Interns/apprentices** are students or other interns who may or may not be earning a stipend that are working in an organization. **Full-time equivalents (FTEs)** are calculated by organizations to determine how many of their part-time workers would equal one of their full-time workers using instructions from the OCDP.

By individuals, the number of **intern/apprentices** engaged by the sector has increased (+17.00 individuals). By FTEs, the number has declined (-55.30 FTEs).

Figure 12: Interns/Apprentices

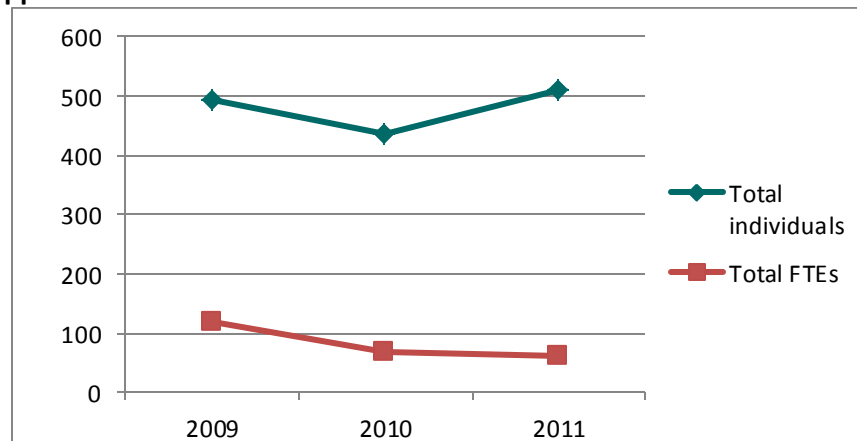


Table 24: Interns/Apprentices Detail (individuals)

Interns/ apprentices (individuals)	Interns/ apprentices (individuals), 2009	% of Total, 2009	Interns/ apprentices (individuals), 2010	% of Total, 2010	Interns/ apprentices (individuals), 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Program – Artists and Performers	120.00	24.3	164.00	37.5	196.00	38.4	76.00	63.3
Program – All Other	308.00	62.5	200.00	45.8	242.50	47.5	-65.50	-21.3
Fundraising	4.00	0.8	5.00	1.1	12.00	2.4	8.00	200.0
General & Administrative	61.00	12.4	68.00	15.6	59.50	11.7	-1.50	-2.5
Total	493.00	100.0	437.00	100.0	510.00	100.0	17.00	3.4

Table 25: Interns/Apprentices Detail (FTEs)

Interns/apprentices (FTEs)	Interns/ apprentices (FTEs), 2009	% of Total, 2009	Interns/ apprentices (FTEs), 2010	% of Total, 2010	Interns/ apprentices (FTEs), 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Program – Artists and Performers	8.73	7.4	9.04	13.6	18.14	28.9	9.41	107.8
Program – All Other	93.01	78.7	43.44	65.4	31.48	50.1	-61.53	-66.2
Fundraising	1.50	1.3	0.80	1.2	2.15	3.4	0.65	43.3
General & Administrative	14.91	12.6	13.18	19.8	11.08	17.6	-3.83	-25.7
Total	118.15	100.0	66.46	100.0	62.85	100.0	-55.30	-46.8

Total Full-time and Part-time Volunteers (individuals)

Human resources refers to all organizational personnel either paid or unpaid. **Full-time volunteers** are individuals that work at least seven hours for five days per week annually or the equivalent without any compensation. **Part-time volunteers** are individuals that work less than seven hours for five days per week annually or the equivalent without any compensation.

Full-time volunteers have decreased from 2009-11 (-286.00 individuals). **Part-time volunteers** have increased (+1,290.00 individuals). However by FTE, part-time volunteers have decreased (-176.33 FTEs).

Figure 13: Full and Part-time Volunteers (individuals)

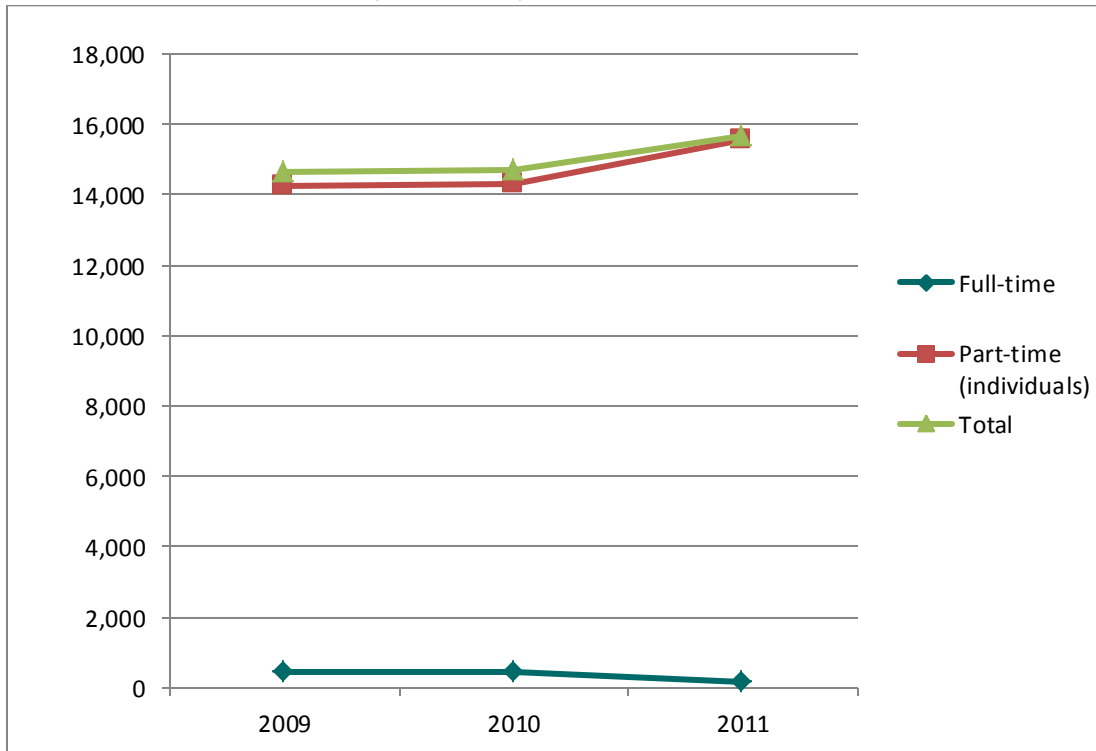


Table 26: Full-time and Part-time Volunteers Detail (individuals)

Total full-time and part-time volunteers (individuals)	Total full-time and part-time volunteers (individuals), 2009	% of Total, 2009	Total full-time and part-time volunteers (individuals), 2010	% of Total, 2010	Total full-time and part-time volunteers (individuals), 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Full-time	415.00	2.8	442.00	3.0	129.00	0.8	-286.00	-68.9
Part-time (individuals)	14,242.00	97.2	14,288.00	97.0	15,532.00	99.2	1,290.00	9.1
Total	14,657.00	100.0	14,730.00	100.0	15,661.00	100.0	1,004.00	6.8

Total Full-time and Part-time Volunteers (FTEs)

Human resources refers to all organizational personnel either paid or unpaid. **Full-time volunteers** are individuals that work at least seven hours for five days per week annually or the equivalent without any compensation. **Part-time volunteers** are individuals that work less than seven hours for five days per week annually or the equivalent without any compensation. **Full-time equivalents (FTEs)** are calculated by organizations to determine how many of their part-time workers would equal one of their full-time workers.

Figure 14: Full and Part-time Volunteers (FTEs)

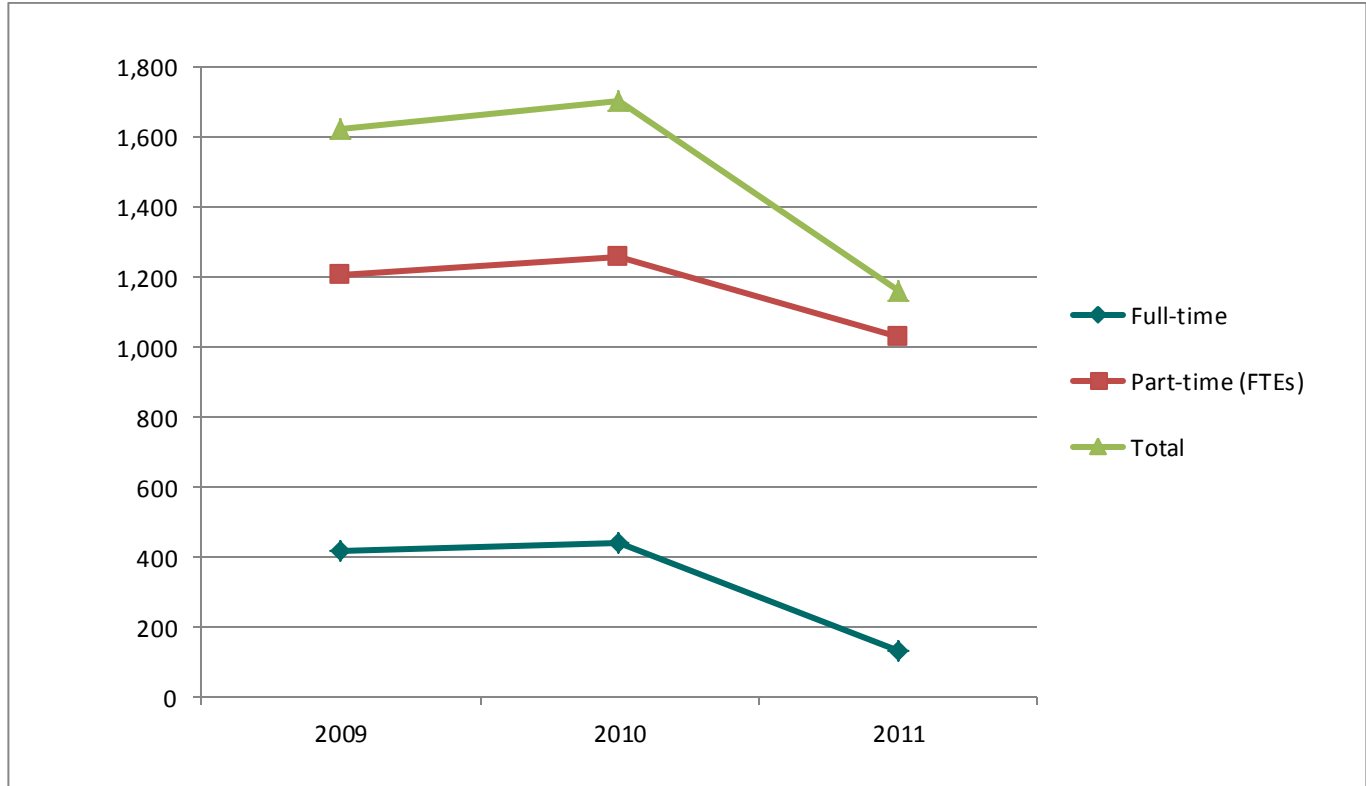


Table 27: Full-time and Part-time Volunteers Detail (FTEs)

Total full-time and part-time volunteers (FTEs)	Total full-time and part-time volunteers (FTEs), 2009	% of Total, 2009	Total full-time and part-time volunteers (FTEs), 2010	% of Total, 2010	Total full-time and part-time volunteers (FTEs), 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Full-time	415.00	25.6	442.00	26.0	129.00	11.1	-286.00	-68.9
Part-time (FTEs)	1,205.89	74.4	1,258.79	74.0	1,029.56	88.9	-176.33	-14.6
Total	1,620.89	100.0	1,700.79	100.0	1,158.56	100.0	-462.33	-28.5

Table 28: Full-time Volunteers Detail

Full-time volunteers	Full-time volunteers, 2009	% of Total, 2009	Full-time volunteers, 2010	% of Total, 2010	Full-time volunteers, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Program – Artists and Performers	0.00	0	5.00	1.1	1.00	0.8	1.00	100.0
Program – All Other	348.00	83.9	366.00	82.8	85.00	65.9	-263.00	-75.6
Fundraising	12.00	2.9	18.00	4.1	13.00	10.1	1.00	8.3
General & Administrative	55.00	13.2	53.00	12	30.00	23.2	-25.00	-45.5
Total	415.00	100.0	442.00	100.0	129.00	100.0	-286.00	-68.9

Table 29: Part-time Volunteers Detail (individuals)

Part-time volunteers (individuals)	Part-time volunteers (individuals), 2009	% of Total, 2009	Part-time volunteers (individuals), 2010	% of Total, 2010	Part-time volunteers (individuals), 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Program – Artists and Performers	2,574.20	18.1	2,011.20	14.1	2,689.20	17.3	115.00	4.5
Program – All Other	5,219.30	36.6	5,299.30	37.1	6,596.32	42.5	1,377.02	26.4
Fundraising	2,102.30	14.8	2,180.80	15.2	2,217.90	14.3	115.60	5.5
General & Administrative	4,346.20	30.5	4,796.70	33.6	4,028.58	25.9	-317.62	-7.3
Total	14,242.00	100.0	14,288.00	100.0	15,532.00	100.0	1,290.00	9.1

Table 30: Part-time Volunteers Detail (FTEs)

Part-time volunteers (FTEs)	Part-time volunteers (FTEs), 2009	% of Total, 2009	Part-time volunteers (FTEs), 2010	% of Total, 2010	Part-time volunteers (FTEs), 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Program – Artists and Performers	276.91	23.0	203.96	16.2	164.71	16.0	-112.20	-40.5
Program – All Other	377.91	31.3	436.87	34.7	502.67	48.8	124.76	33.0
Fundraising	71.22	5.9	82.32	6.5	66.22	6.4	-5.00	-7.0
General & Administrative	479.85	39.8	535.64	42.6	295.96	28.8	-183.89	-38.3
Total	1,205.89	100.0	1,258.79	100.0	1,029.56	100.0	-176.33	-14.6

Board Members by Organization Size

Human resources refers to all organizational personnel either paid or unpaid. **Board members** are individuals who are elected or appointed to oversee an organization's work and progress by serving on a board of directors for a given fiscal year.

The overall number of **board members** has decreased (-45.00 individuals).

Figure 15: Board Members

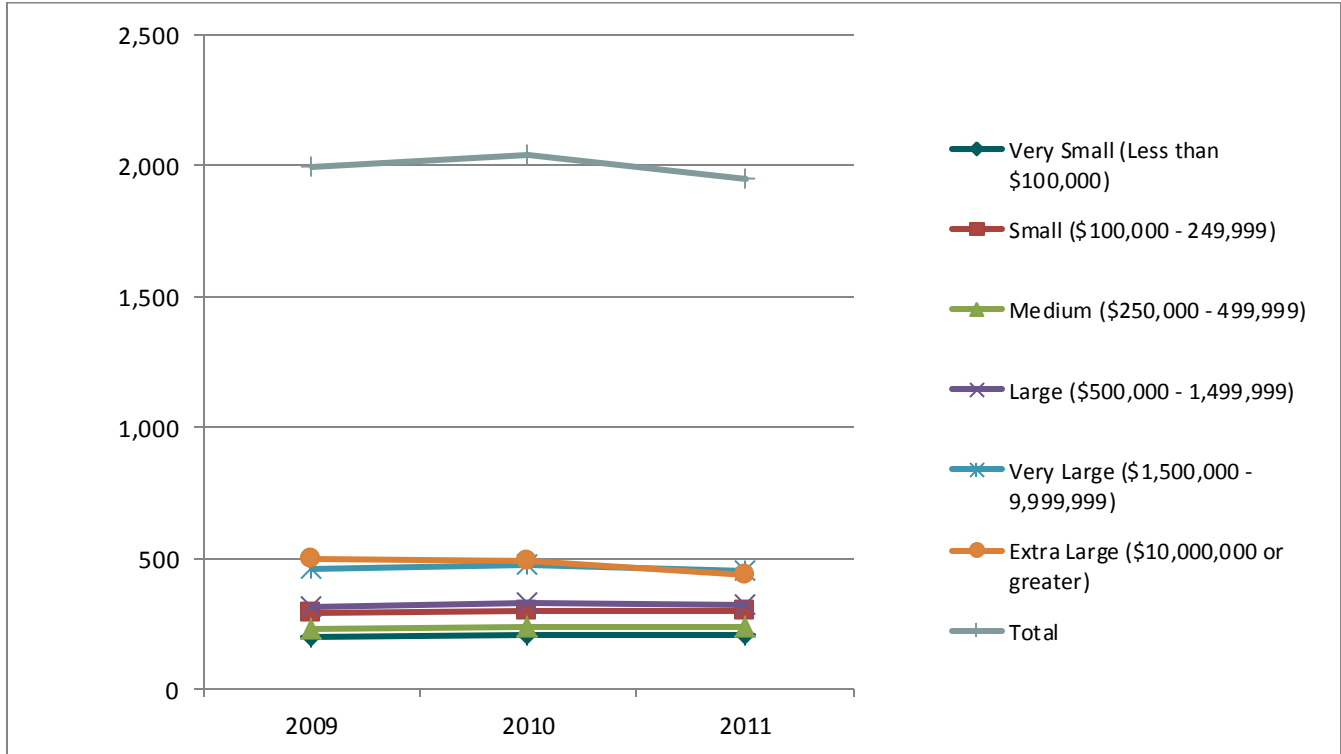


Table 31: Board Members by Organization Size

Board Members	Board Members, 2009	% of Total, 2009	Board Members, 2010	% of Total, 2010	Board Members, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Very Small (Less than \$100,000)	196	9.8	205	10.0	203	10.4	7.00	3.6
Small (\$100,000 - 249,999)	294	14.8	299	14.7	301	15.5	7.00	2.4
Medium (\$250,000 - 499,999)	230	11.5	240	11.8	236	12.1	6.00	2.6
Large (\$500,000 - 1,499,999)	316	15.9	332	16.3	321	16.5	5.00	1.6
Very Large (\$1,500,000 - 9,999,999)	459	23.0	474	23.3	449	23.1	-10.00	-2.2
Extra Large (\$10,000,000 or greater)	497	25.0	487	23.9	437	22.4	-60.00	-12.1
Total	1,992	100.0	2,037	100.0	1,947	100.0	-45.00	-2.3

Contributors

Contributors refer to those individuals or organizations that made donations to an organization including monetary as well as goods or services.

The overall number of **contributors** has decreased (-5,258.00). This decline has occurred due to the category of **individuals** (-5,854.00). Other categories of contributor types by board, corporate, foundation and government have increased in numbers.

Figure 16: Contributors

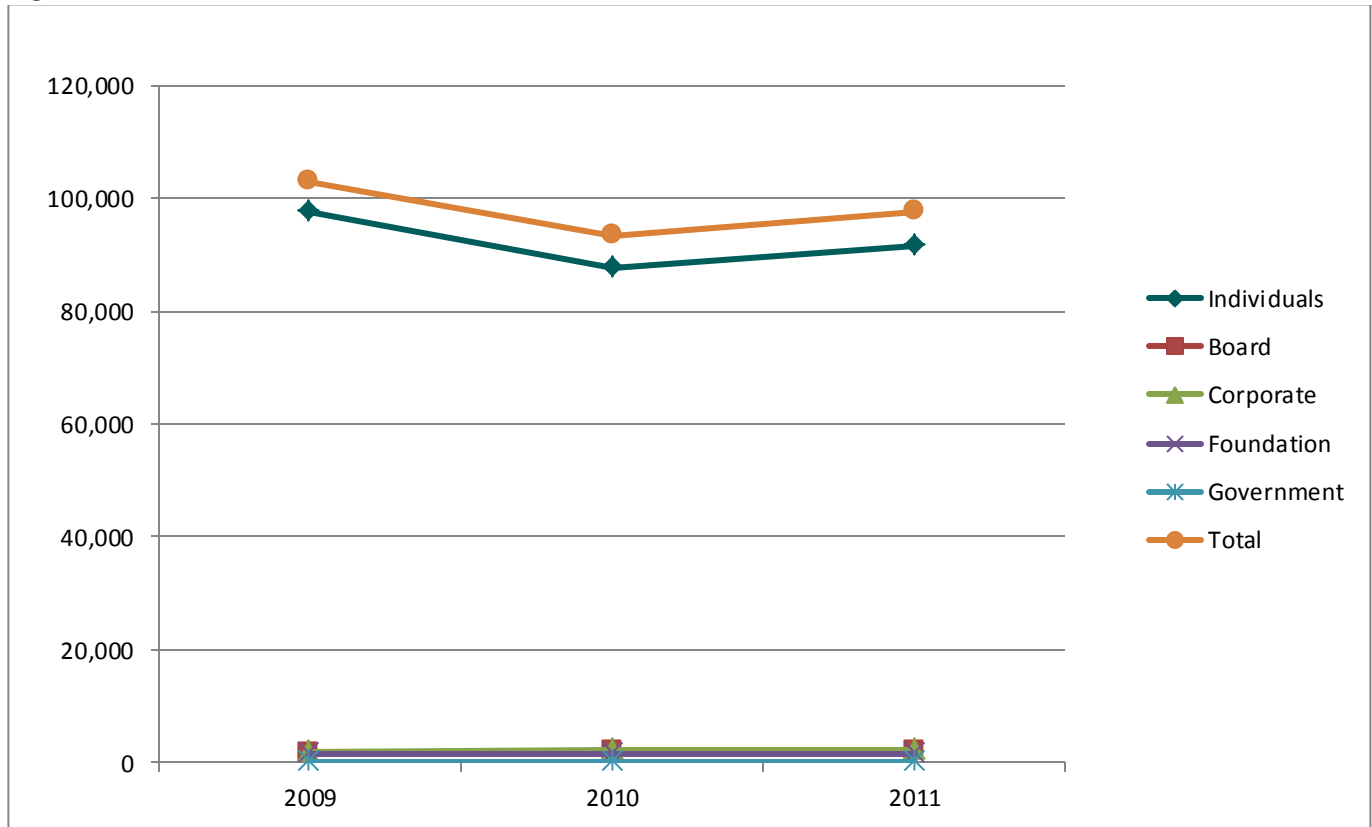


Table 32: Contributors Detail

Contributors	Contributors, 2009	% of Total, 2009	Contributors, 2010	% of Total, 2010	Contributors, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Individuals	97,508	94.8	87,572	93.7	91,654	93.9	-5,854.00	-6.0
Board	1,723	1.7	1,916	2.1	1,897	1.9	174.00	10.1
Corporate	2,048	2.0	2,236	2.4	2,253	2.3	205.00	10.0
Foundation	1,394	1.3	1,527	1.6	1,606	1.7	212.00	15.2
Government	224	0.2	233	0.2	229	0.2	5.00	2.2
Total	102,897	100.0	93,484	100.0	97,639	100.0	-5,258.00	-5.1

Infrastructure

Owned Space

Space is defined by the OCDP as the physical environment needed for an organization to operate. Organizations are asked to report if they own and/or rent space and to report on the cumulative square footage of each respectively. **Owned** space is controlled and maintained by the organization itself.

Organizations who own space has decreased from 2009-11 (-5 organizations). However the amount of square footage owned by organizations has increased over the same time period (+539,114 square footage).

Figure 17: Responses to "Does your organization own space?"

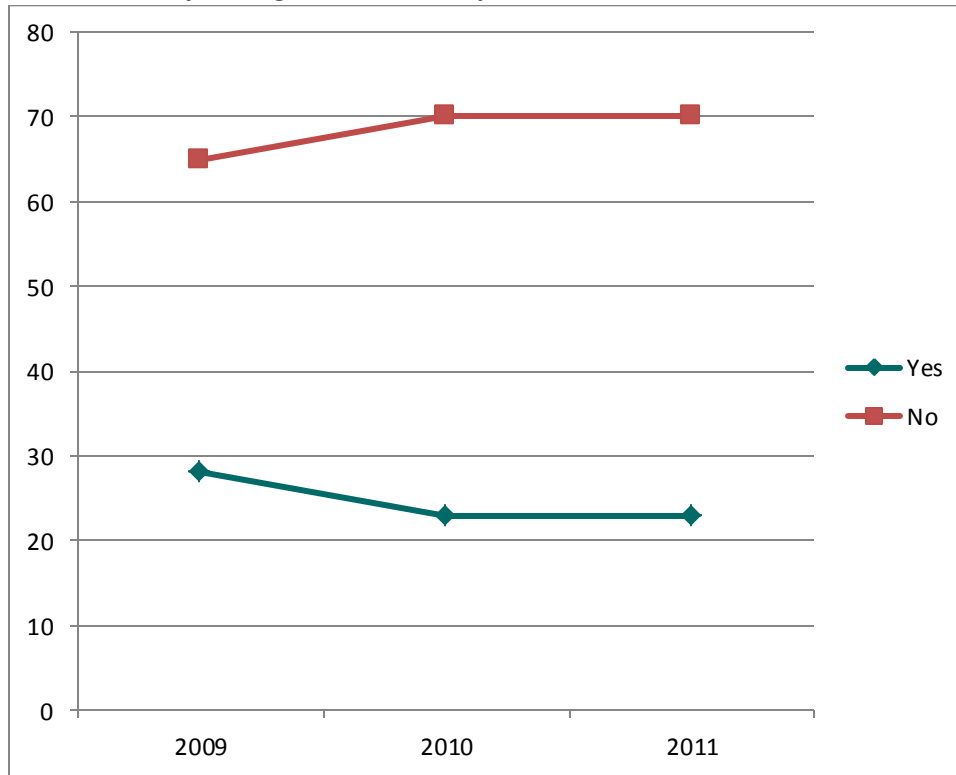


Table 33: Response Detail to "Does your organization own space?"

Do you own space?	Own space, 2009	% of Total, 2009	Own space, 2010	% of Total, 2010	Own space, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Yes	28	30.1	23	24.7	23	24.7	-5	-17.9
No	65	69.9	70	75.3	70	75.3	5	7.7
Total	93	100.0	93	100.0	93	100.0	n/a	n/a

Owned Space – Square Footage

Owned Square Footage represents the physical footprint of organization's owned space.

Figure 18: Owned Square Footage by Organization Size

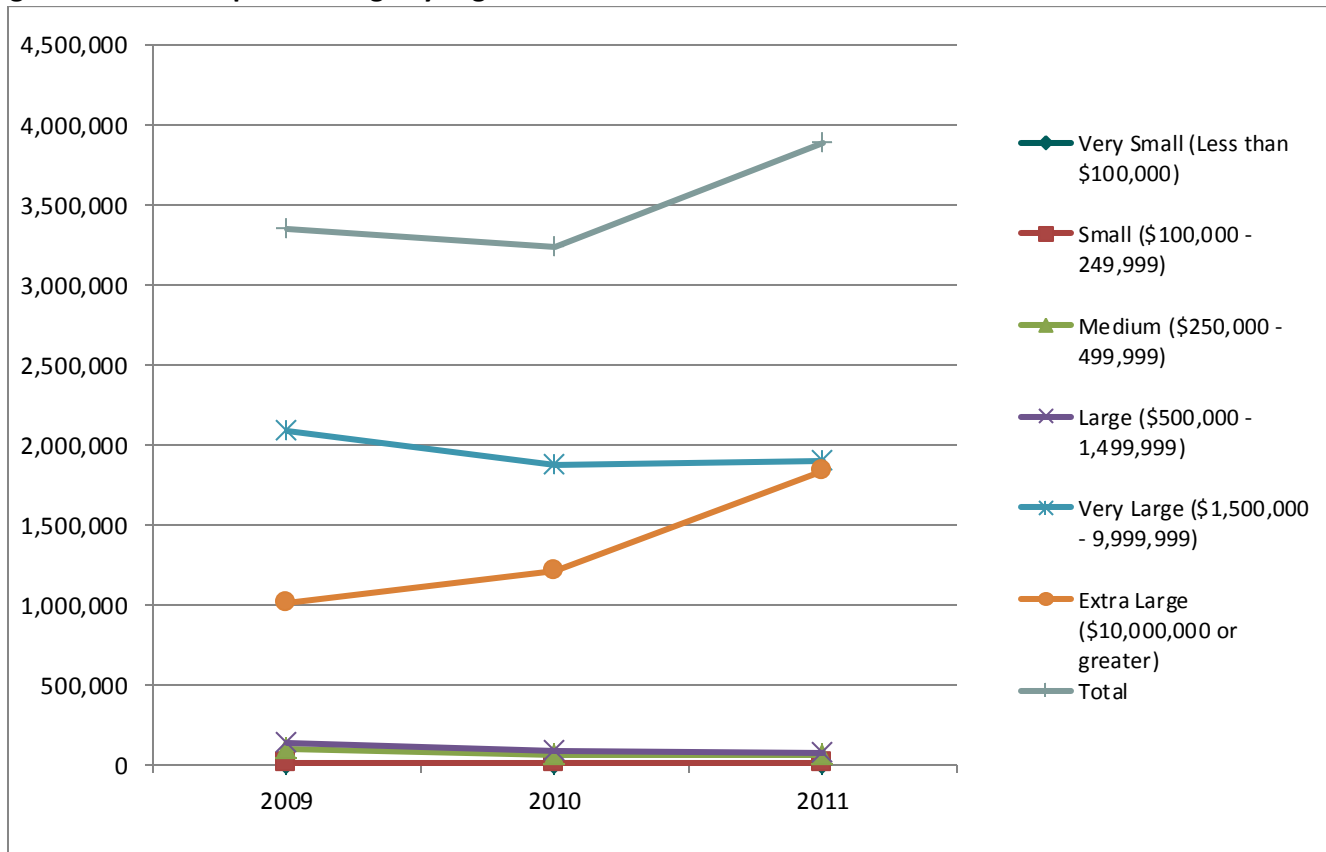


Table 34: Owned Space – Square Footage Detail by Organization Size

Owned Space – Square Footage	Owned Space – Square Footage, 2009	% of Total, 2009	Owned Space – Square Footage, 2010	% of Total, 2010	Owned Space – Square Footage, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Very Small (Less than \$100,000)	1,000	0.0	0	0.0	0	0.0	-1,000	-100.0
Small (\$100,000 - 249,999)	14,817	0.5	10,700	0.3	15,400	0.4	583	3.9
Medium (\$250,000 - 499,999)	96,600	2.9	61,950	1.9	61,950	1.6	-34,650	-35.9
Large (\$500,000 - 1,499,999)	133,456	4.0	83,283	2.6	74,972	1.9	-58,484	-43.8
Very Large (\$1,500,000 - 9,999,999)	2,092,368	62.4	1,869,063	57.7	1,901,572	48.9	-190,796	-9.1
Extra Large (\$10,000,000 or greater)	1,012,720	30.2	1,215,532	37.5	1,836,181	47.2	823,461	81.3
Total	3,350,961	100.0	3,240,528	100.0	3,890,075	100.0	539,114	16.1

Rented Space

Rented space refers to only those locations that organizations use habitually.

Organizations who rent space has decreased from 2009-11 (-11 organizations). However, the amount of square footage rented by organizations has increased over the same time period (+327,183 square footage).

Figure 19: Responses to "Does your organization rent space?"

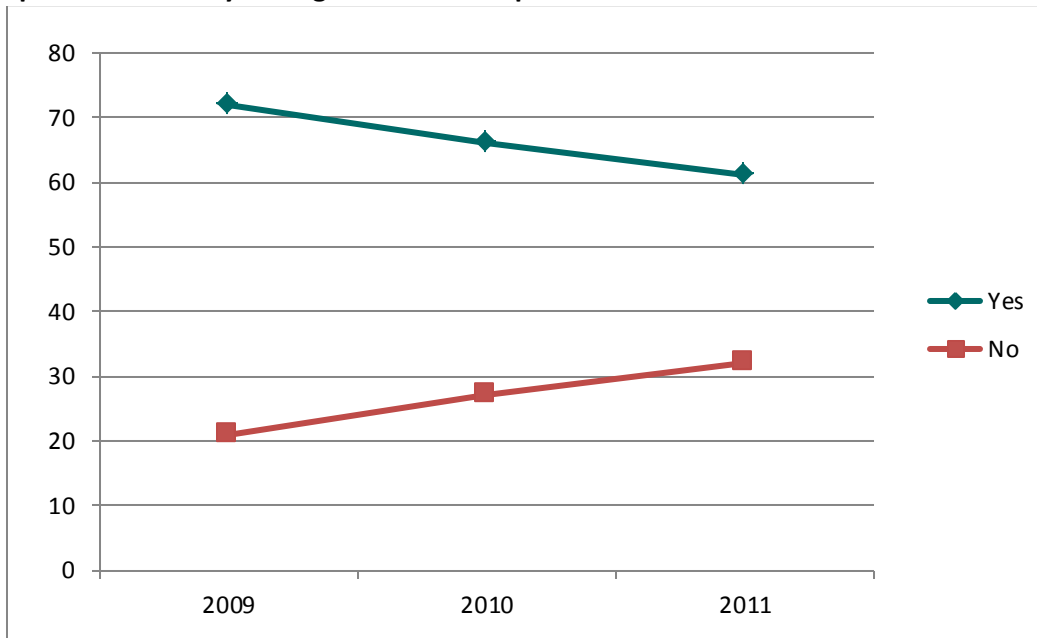


Table 35: Response Detail to "Does your organization rent space?"

Do you rent space?	Rent space, 2009	% of Total, 2009	Rent space, 2010	% of Total, 2010	Rent space, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Yes	72	77.4	66	71.0	61	65.6	-11	-15.3
No	21	22.6	27	29.0	32	34.4	11	52.4
Total	93	100.0	93	100.0	93	100.0	n/a	n/a

Rented Space – Square Footage

Rented Square Footage represents the physical footprint of organization's rented space.

Figure 20: Rented Square Footage by Organization Size

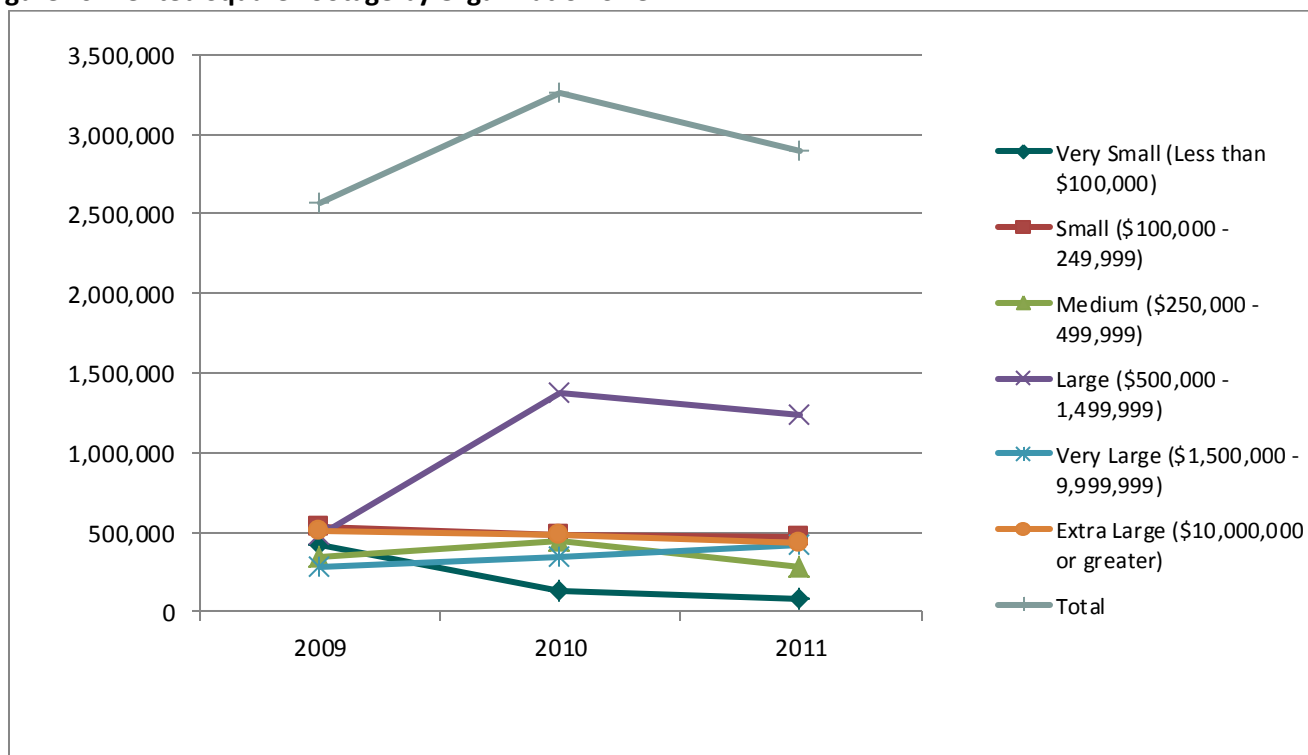


Table 36: Rented Space – Square Footage Detail by Organization Size

Rented Space – Square Footage	Rented Space – Square Footage, 2009	% of Total, 2009	Rented Space – Square Footage, 2010	% of Total, 2010	Rented Space – Square Footage, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Very Small (Less than \$100,000)	420,209	16.3	128,021	3.9	75,411	2.6	-344,798	-82.1
Small (\$100,000 - 249,999)	535,141	20.8	479,506	14.7	464,024	16.0	-71,117	-13.3
Medium (\$250,000 - 499,999)	346,760	13.5	443,148	13.6	275,317	9.5	-71,443	-20.6
Large (\$500,000 - 1,499,999)	485,566	18.9	1,372,322	42.1	1,231,438	42.5	745,872	153.6
Very Large (\$1,500,000 - 9,999,999)	277,723	10.8	349,014	10.7	419,809	14.5	142,086	51.2
Extra Large (\$10,000,000 or greater)	507,199	19.7	487,242	15.0	433,782	14.9	-73,417	-14.5
Total	2,572,598	100.0	3,259,253	100.0	2,899,781	100.0	327,183	12.7

Donated Space

Donated Space refers to space that is habitually donated or provided in-kind to an organization.

Organizations who receive donated space has increased from 2009-11 (+24 organizations). The amount of square footage being donated to organizations has increased over the same time period (+949,516 square footage).

Figure 21: Responses to "Is space donated to you or provided in-kind?"

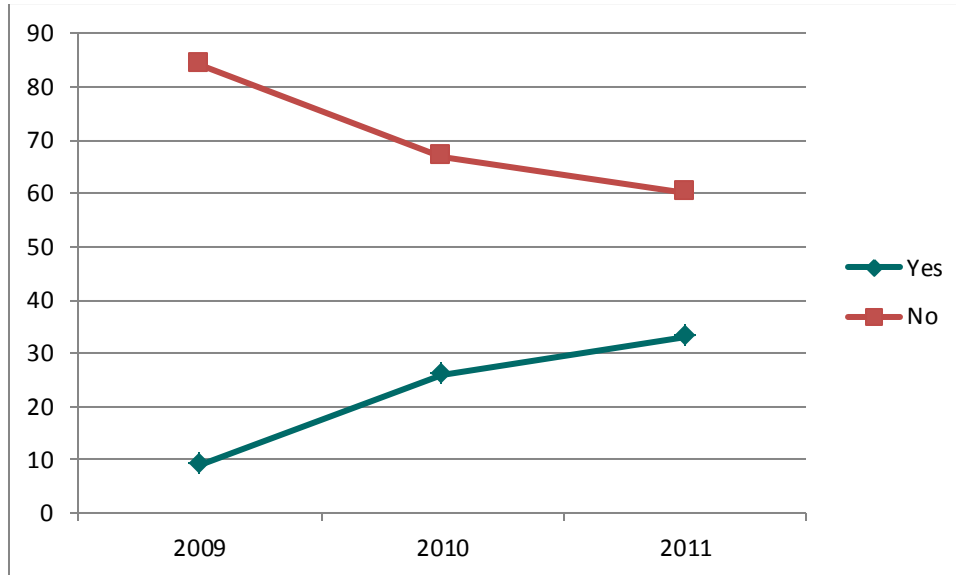


Table 37: Responses detail to "Is space donated to you or provided in-kind?"

Is space donated to you or provided in-kind?	Donated space, 2009	% of Total, 2009	Donated space, 2010	% of Total, 2010	Donated space, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Yes	9	9.7	26	28.0	33	35.5	24	266.7
No	84	90.3	67	72.0	60	64.5	-24	-28.6
Total	93	100.0	93	100.0	93	100.0	n/a	n/a

Donated Space – Square Footage

Donated Square Footage represents the physical footprint of organization's donated space.

Figure 22: Donated Square Footage by Organization Size

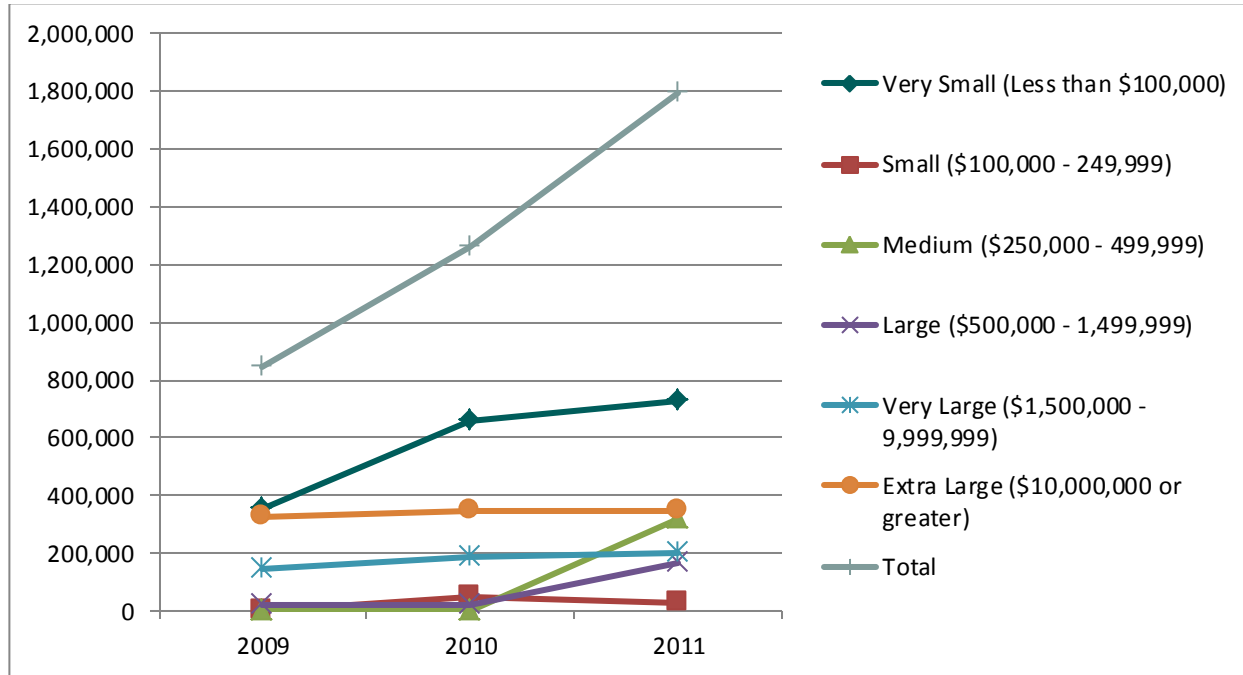


Table 38: Donated Space – Square Footage Detail by Organization Size

Donated Space – Square Footage	Donated Space – Square Footage, 2009	% of Total, 2009	Donated Space – Square Footage, 2010	% of Total, 2010	Donated Space – Square Footage, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Very Small (Less than \$100,000)	354,693	42.0	656,613	51.9	730,325	40.7	375,632	105.9
Small (\$100,000 - 249,999)	0	0.0	50,002	4.0	29,601	1.6	29,601	100.0
Medium (\$250,000 - 499,999)	0	0.0	450	0.0	321,239	17.9	321,239	100.0
Large (\$500,000 - 1,499,999)	22,284	2.7	23,684	1.9	166,196	9.3	143,912	645.8
Very Large (\$1,500,000 - 9,999,999)	143,748	17.0	187,308	14.8	200,376	11.2	56,628	39.4
Extra Large (\$10,000,000 or greater)	323,755	38.3	346,259	27.4	346,259	19.3	22,504	7.0
Total	844,480	100.0	1,264,316	100.0	1,793,996	100.0	949,516	112.4

Not Owning, Renting or Receiving Donated Space

The number of organizations who do not own, rent or receive donated space has increased (+3 organizations).

Table 39: Organizations Not Owning, Renting or Receiving Donated Space

No Owned, Rented or Donated Space	No Owned, Rented or Donated Space, 2009	% of Total, 2009	No Owned, Rented or Donated Space, 2010	% of Total, 2010	No Owned, Rented or Donated Space, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Very Small (Less than \$100,000)	0	0.0	1	100.0	2	50.0	2	100.0
Small (\$100,000 - 249,999)	0	0.0	0	0.0	2	50.0	2	100.0
Medium (\$250,000 - 499,999)	1	100.0	0	0.0	0	0.0	-1	-100.0
Large (\$500,000 - 1,499,999)	0	0.0	0	0.0	0	0.0	0	0.0
Very Large (\$1,500,000 - 9,999,999)	0	0.0	0	0.0	0	0.0	0	0.0
Extra Large (\$10,000,000 or greater)	0	0.0	0	0.0	0	0.0	0	0.0
Total	1	100.0	1	100.0	4	100.0	3	300.0

Square Footage Summary

By square footage in 2011, Cleveland's arts and culture organizations could fill:

- 4 IX Centers; or
- 15 Terminal Towers; or
- 5.5 Key Towers.¹⁵

Table 40: Square Footage Summary by Type

Space – Square Footage	Space – Square Footage, 2009	% of Total, 2009	Space – Square Footage, 2010	% of Total, 2010	Space – Square Footage, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Owned	3,350,961	49.5	3,240,528	41.7	3,890,075	45.3	539,114	16.1
Rented	2,572,598	38.0	3,259,253	42.0	2,899,781	33.8	327,183	12.7
Donated	844,480	12.5	1,264,316	16.3	1,793,996	20.9	949,516	112.4
Total	6,768,039	100.0	7,764,097	100.0	8,583,852	100.0	1,815,813	26.8

¹⁵ Cleveland's IX Center is approximately 2,200,000 square feet. The Terminal Tower building is approximately 577,000 square feet. The Key Tower building is approximately 1,550,000 square feet.

Financial Health Analysis

Debt

Debt is the cost of an obligation or liability that must be provided to another entity. Debt is calculated according to the OCDP's definition: the sum of the organization's credit line payable, current mortgages payable, other current loans & notes, noncurrent mortgages payable and other noncurrent loans & notes.¹⁶

Debt has increased over the period of 2009-11 (+\$119,739,526).

Figure 23: Debt

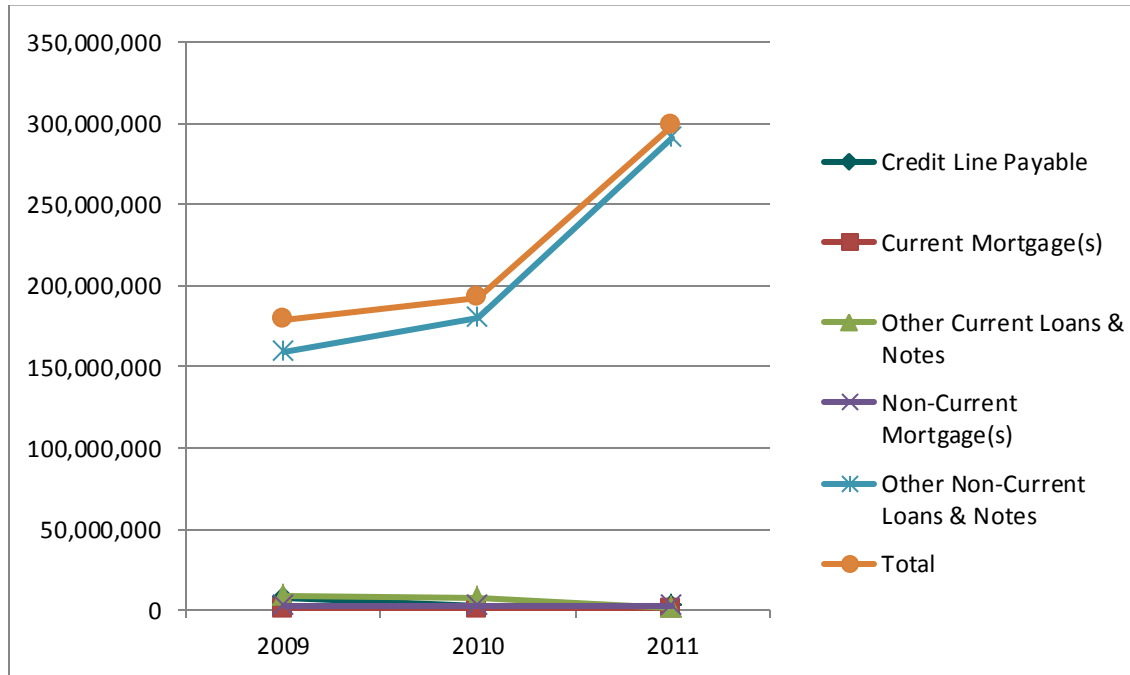


Table 41: Debt Detail

Debt	Debt, 2009	% of Total, 2009	Debt, 2010	% of Total, 2010	Debt, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Credit Line Payable	8,114,334	4.5	2,110,426	1.1	2,968,262	1.0	-5,146,072	-63.4
Current Mortgage(s)	108,250	0.1	128,710	0.1	239,241	0.1	130,991	121.0
Other Current Loans & Notes	8,799,926	5.0	7,209,010	3.8	2,063,635	0.7	-6,736,291	-76.5
Non-Current Mortgage(s)	2,592,227	1.4	2,585,259	1.3	2,622,942	0.9	30,715	1.2
Other Non-Current Loans & Notes	159,296,608	89.0	180,053,276	93.7	290,756,791	97.3	131,460,183	82.5
Total	178,911,345	100.0	192,086,681	100.0	298,650,871	100.0	119,739,526	66.9

¹⁶ The OCDP calculates debt using data from Section 8, BalanceSheet, of the dataset. The formula is as follows: SUM (credit_line_payable_total + mortgages_payable_current_total + other_loans_notes_current_total + mortgages_payable_non_current_total + other_loans_notes_non_current_total).

Endowment

The OCDP defines **endowment** as a pool of money set aside and invested with a particular purpose in mind for any earnings (interest, gains/losses) on the investment. Endowment is calculated by the OCDP as the sum of board designated, term and permanently restricted investments.¹⁷ A board-designated endowment is by nature unrestricted as the organization internally sets aside funds for a specific purpose; a term designated endowment is temporarily restricted by a donor for a set period of time; a permanently restricted endowment is permanently restricted by a donor or an organization in perpetuity for the long-term support of the organization.

Endowment figures have increased from 2009-11 (+\$184,232,168).

Figure 24: Endowment

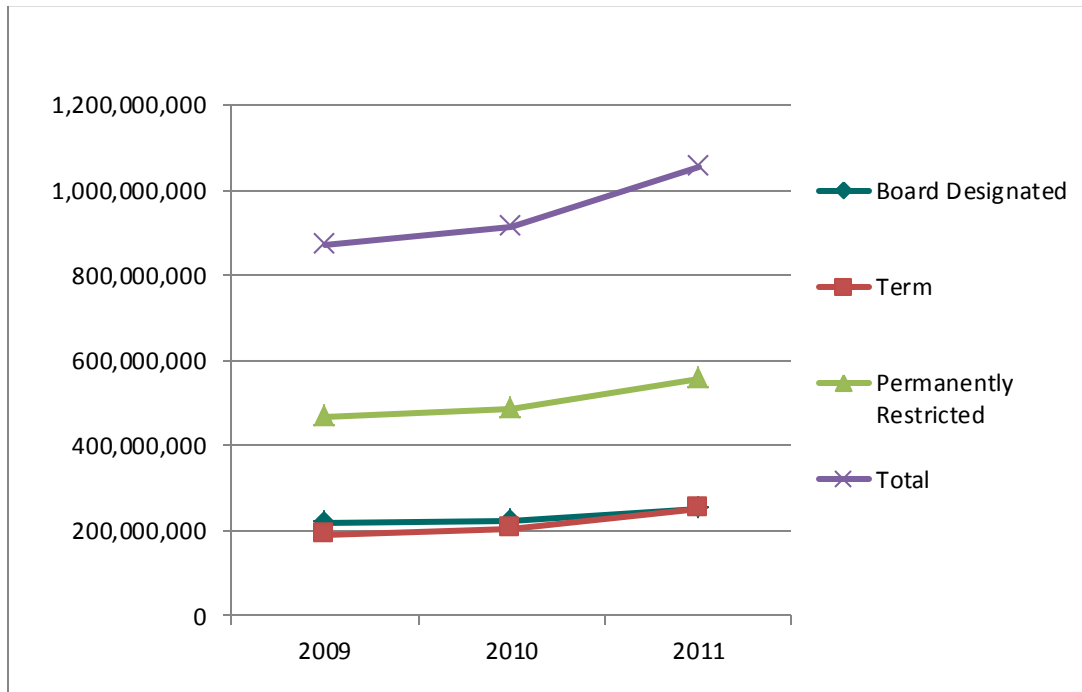


Table 42: Endowment Detail

Endowment	Endowment, 2009	% of Total, 2009	Endowment, 2010	% of Total, 2010	Endowment, 2011	% of Total, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Board Designated	216,815,192	24.9	224,115,187	24.5	249,156,365	23.6	32,341,173	14.9
Term	188,487,910	21.6	204,971,720	22.4	252,754,191	23.9	64,266,281	34.1
Permanently Restricted	467,117,763	53.5	486,671,586	53.1	554,742,477	52.5	87,624,714	18.8
Total	872,420,865	100.0	915,758,493	100.0	1,056,653,033	100.0	184,232,168	21.1

¹⁷ The OCDP calculates endowment using data from Section 8, Balance Sheet, of the dataset. The formula is as follows: SUM (endowment_board_restricted_total + endowment_term_total + endowment_perm_restricted_total).

Revenue vs. Expenses

It is useful to track trends related to revenue and expenses over time. If revenue consistently outpaces expenses, it suggests better ability to pay debts and manage assets. When expenses regularly outpace revenue, it may signal a need for reevaluating financial strategies and spending habits to bring them closer to available revenue.

Total expenses were higher than revenue in 2009. In 2010 and 2011, total revenue outpaced total expenses.

Figure 25: Revenue vs. Expenses

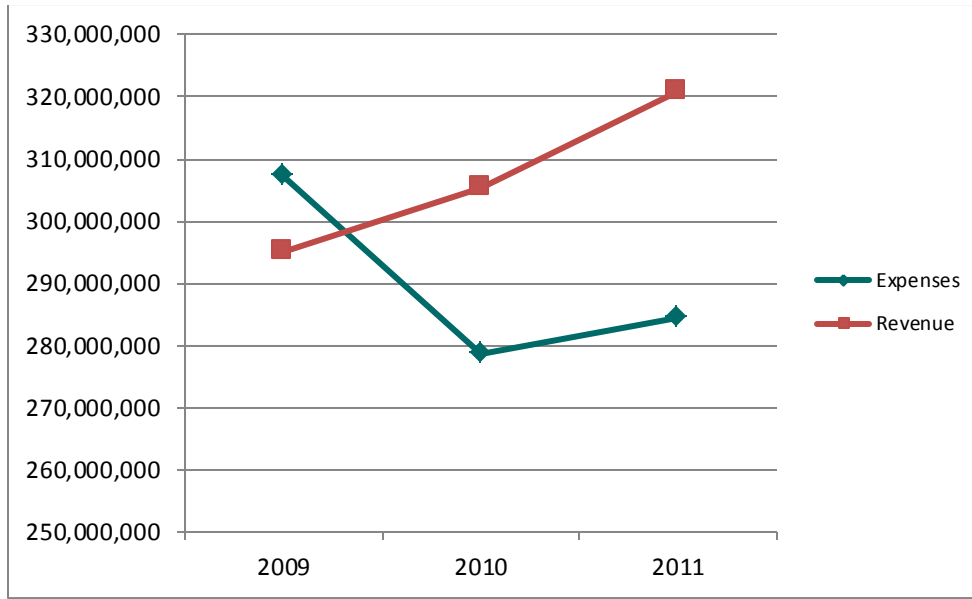


Table 43: Total Revenue vs. Total Expenses Detail

	2009	2010	2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Total Expenses	307,393,287	278,515,529	284,304,385	-23,088,902	-7.5
Total Revenue	295,205,678	305,496,445	320,874,560	25,668,882	8.7

Working Capital

Working capital is a measure of an organization's ability to meet its short-term liabilities. Working capital is equal to the sum of current assets minus the sum of current liabilities.¹⁸

Working capital has increased over the period of 2009-11 (+\$25,157,910).

Figure 26: Working Capital

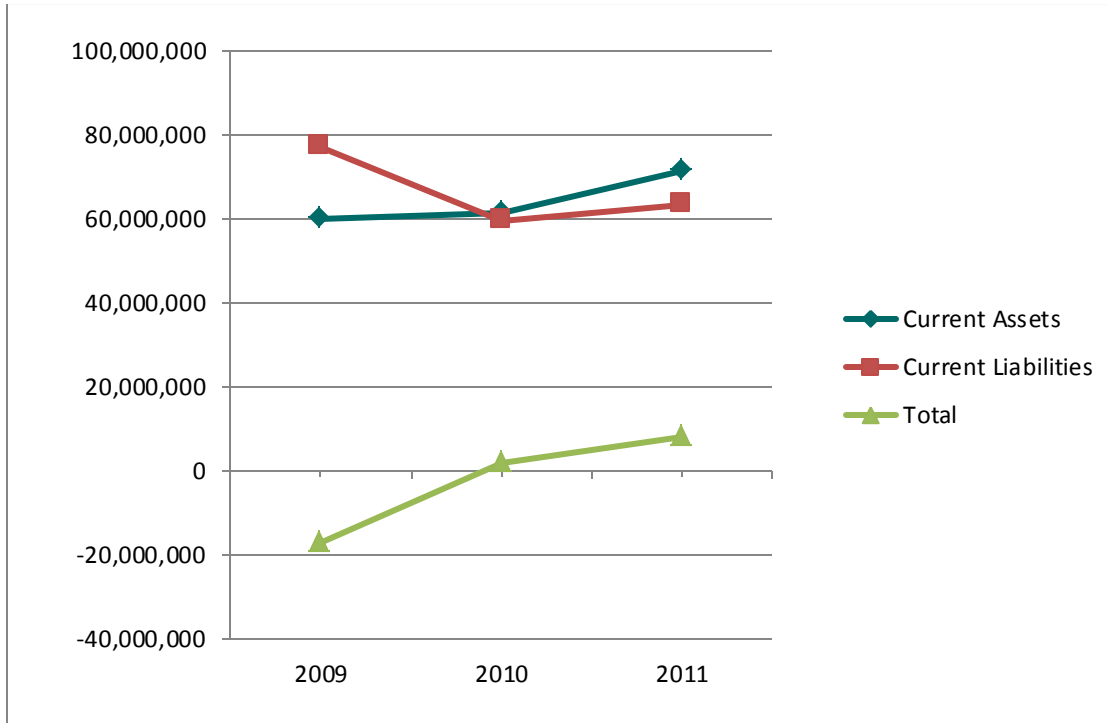


Table 44: Working Capital Detail

Working Capital	Working Capital, 2009	Working Capital, 2010	Working Capital, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Current Assets	59,994,961	61,276,815	71,556,879	11,561,918	19.3
Current Liabilities	76,971,848	59,384,518	63,375,856	-13,595,992	-17.7
Total	-16,976,887	1,892,297	8,181,023	25,157,910	148.2

¹⁸ The OCPD calculates working capital using data from Section 8, Balance Sheet, of the dataset. The formula is as follows:

$$\text{SUM}(\text{cash_equivalents_unrestricted} + \text{accounts_receivable_unrestricted} + \text{pledges_receivable_current_unrestricted} + \text{grants_receivable_current_unrestricted} + \text{contracts_receivable_unrestricted} + \text{receivables_other_unrestricted} + \text{inventory_unrestricted} + \text{prepaid_expenses_unrestricted} + \text{current_assets_other_unrestricted}) - \text{SUM}(\text{accounts_payable_unrestricted} + \text{accrued_expenses_unrestricted} + \text{grants_payable_current_unrestricted} + \text{credit_line_payable_unrestricted} + \text{mortgages_payable_current_unrestricted} + \text{other_loans_notes_current_unrestricted} + \text{deferred_revenue_unrestricted} + \text{current_liabilities_other_unrestricted}).$$

Working Capital by Organization Size

Working capital is a measure of an organization's ability to meet its short-term liabilities. Working capital is equal to the sum of current assets minus the sum of current liabilities.¹⁹

Table 45: Working Capital by Organization Size

Working Capital by Size	Working Capital, 2009	Working Capital, 2010	Working Capital, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Very Small (Less than \$100,000)	21,509	-35,895	58,624	37,115	172.6
Small (\$100,000 - 249,999)	1,834,466	1,492,189	1,552,971	-281,495	-15.3
Medium (\$250,000 - 499,999)	337,892	422,275	373,610	35,718	10.6
Large (\$500,000 - 1,499,999)	1,815,752	2,195,679	2,313,041	497,289	27.4
Very Large (\$1,500,000 - 9,999,999)	-12,738,173	8,769,539	13,383,846	26,122,019	205.1
Extra Large (\$10,000,000 or greater)	-8,248,333	-10,951,490	-9,501,069	-1,252,736	-15.2
Total	-16,976,887	1,892,297	8,181,023	25,157,910	148.2

¹⁹ The OCPD calculates working capital using data from Section 8, Balance Sheet, of the dataset. The formula is as follows: SUM (cash_equivalents_unrestricted + accounts_receivable_unrestricted + pledges_receivable_current_unrestricted + grants_receivable_current_unrestricted + contracts_receivable_unrestricted + receivables_other_unrestricted + inventory_unrestricted + prepaid_expenses_unrestricted + current_assets_other_unrestricted) – SUM (accounts_payable_unrestricted + accrued_expenses_unrestricted + grants_payable_current_unrestricted + credit_line_payable_unrestricted + mortgages_payable_current_unrestricted + other_loans_notes_current_unrestricted + deferred_revenue_unrestricted + current_liabilities_other_unrestricted).

Current Ratio

The **Current Ratio** is an indicator of liquidity that measures the ability to pay short-term obligations (over the next 12 months). It is calculated by dividing Current Assets by Current Liabilities. A current ratio equal to 1.00 indicates a break-even situation. A measure less than 1.00 indicates a situation where meeting short-term obligations might be difficult; however a number less than one does not necessarily indicate a critical situation exists. A measure greater than 1.00 indicates greater ability to meet short-term obligations. However, a high current ratio can indicate problems with managing working capital.

An increase in the current ratio from 0.78 in 2009 to 1.13 in 2011 indicates a modest improvement in short-term liquidity.

Table 46: Current Ratio Detail

Current Ratio	Current Ratio, 2009	Current Ratio, 2010	Current Ratio, 2011
Current Assets	59,994,961	61,276,815	71,556,879
Current Liabilities	76,971,848	59,384,518	63,375,856
Total	0.78	1.03	1.13

Current Ratio by Organization Size

The **Current Ratio** is an indicator of liquidity that measures the ability to pay short-term obligations (over the next 12 months). It is calculated by dividing Current Assets by Current Liabilities. A current ratio equal to 1.00 indicates a break-even situation. A measure less than 1.00 indicates a situation where meeting short-term obligations might be difficult; however a number less than one does not necessarily indicate a critical situation exists. A measure greater than 1.00 indicates greater ability to meet short-term obligations. However, a very high current ratio can indicate challenges with managing working capital.

Table 47: Current Ratio by Organization Size

Current Ratio	Current Ratio, 2009	Current Ratio, 2010	Current Ratio, 2011
Very Small (Less than \$100,000)	1.19	0.74	1.53
Small (\$100,000 - 249,999)	12.29	9.35	9.26
Medium (\$250,000 - 499,999)	1.73	1.84	1.68
Large (\$500,000 - 1,499,999)	2.22	2.61	2.53
Very Large (\$1,500,000 - 9,999,999)	0.33	2.35	2.80
Extra Large (\$10,000,000 or greater)	0.85	0.78	0.82
Total	0.78	1.03	1.13

Liquid Unrestricted Net Assets (LUNA)

Liquid Unrestricted Net Assets (LUNA) is a measure of assets that could be converted to cash relatively easily. This includes cash, receivables and investments. Negative LUNA measures indicate that of the organizations' total assets, more are fixed than liquid. Fixed assets may include equity in buildings, furniture or land. LUNA is the sum of an organization's unrestricted, liquid assets minus its fixed assets. A LUNA measurement of zero indicates that an organization has an equal amount of fixed and unrestricted, liquid assets. A positive LUNA indicates that an organization has a higher amount of liquid unrestricted net assets than fixed assets. A negative LUNA indicates that an organization has a higher amount of fixed assets than unrestricted, liquid assets. Low or negative measures of LUNA may indicate barriers in the sector's ability to evolve and innovate in a rapidly changing environment or respond to sudden financial pressures.²⁰

Liquid Unrestricted Net Assets (LUNA) have decreased by \$40.8 million dollars. LUNA was -\$88.2 million in 2009 and -\$129.1 million in 2011. Decreases in LUNA indicate potential challenges in the longer term.

Table 48: LUNA by Organization Size

LUNA	LUNA, 2009	LUNA, 2010	LUNA, 2011	Net Gain/Loss 2009 - 2011	% Change, 2009 - 2011
Very Small (Less than \$100,000)	-20,143	-65,758	28,990	49,133	243.9
Small (\$100,000 - 249,999)	3,110,353	3,041,038	3,027,661	-82,692	-2.7
Medium (\$250,000 - 499,999)	353,270	317,852	381,223	27,953	7.9
Large (\$500,000 - 1,499,999)	4,320,717	4,296,656	4,252,606	-68,111	-1.6
Very Large (\$1,500,000 - 9,999,999)	-24,725,712	-9,103,948	-7,133,311	17,592,401	71.2
Extra Large (\$10,000,000 or greater)	-71,267,686	-119,592,018	-129,617,198	-58,349,512	-81.9
Total	-88,229,201	-121,106,178	-129,060,029	-40,830,828	-46.3

²⁰ For full details on LUNA, please refer to The Municipal Art Society of New York's *MASNYC Arts Digest 2012* report at: <http://mas.org/arts/research/>. The section on the *Financial Condition of New York City Nonprofit Arts and Culture Organizations* by Hilda Polanco and John Summers of Fiscal Management Associates. CPAC extends its thanks to Hilda and John for their assistance with calculating this measure.