

Culture Pulse

an annual checkup on arts and
culture nonprofits in Cuyahoga County

October 2014



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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Culture Pulse 2014 is made possible by the generous support of:



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CULTURAL DATA PROJECT

The data used for this report was provided by the Cultural Data Project (CDP), an organization 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 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.

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 2010, 2011 and 2012 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 Song Festival at Baldwin-Wallace College
- Art Therapy Studio
- Artists Archives of the Western Reserve
- Arts Collinwood
- Arts in August
- Baldwin Wallace University Conservatory of Music
- BAYarts
- 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 Documentary Film Festival
- Chagrin Foundation for Arts and Culture
- Chagrin Valley Little Theatre
- CityMusic Cleveland
- Cleveland Artists Foundation
- Cleveland Botanical Garden
- Cleveland Contemporary Chinese Culture Association
- Cleveland Institute of Art
- Cleveland Institute of Music
- Cleveland International Film Festival
- Cleveland International Piano Competition
- Cleveland Jazz Orchestra
- 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
- Cuyahoga Community College (Tri-C) Center for Arts and Culture
- Cuyahoga Community College (Tri-C) JazzFest
- DANCECleveland
- Dobama Theatre
- Duffy Liturgical Dance
- Ensemble Theatre of Cleveland
- Foluke Cultural Arts Center, Inc.
- 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
- Joyful Noise Neighborhood Music School
- Karamu House
- L.A.N.D studio, Inc.
- Maltz Museum of Jewish Heritage
- Mandel Jewish Community Center Arts and Culture Program
- Mercury Summer Stock
- Morgan Art of Papermaking Conservatory & Educational Foundation
- Museum of Contemporary Art (MOCA) Cleveland
- Music and Art at Trinity
- Nature Center at Shaker Lakes
- Near West Theatre
- North Coast Men's Chorus
- Open Doors Inc., Arts and Culture Program
- Opera Circle
- Orange Community Arts Council/Art Center
- Playhouse Square
- Professional Flair
- Progressive Arts Alliance
- Quire Cleveland
- Rainey Institute
- Roots of American Music
- SPACES
- The Children's Museum of Cleveland
- The Cleveland Museum of Art
- The Cleveland Museum of Natural History
- The Cleveland Music School Settlement
- The Cleveland Orchestra
- 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 Singing Angels
- The West Shore Chorale
- Theater Ninjas
- Tremont Arts and Cultural Festival
- Ukrainian Museum-Archives
- University Circle Inc. (UCI) Arts & Culture Program
- Verb Ballets
- Western Reserve Historical Society
- Young Audiences of Northeast Ohio (Center for Arts-Inspired Learning)
- Zygoté Press

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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. To this end, CPAC annually develops *Culture Pulse* 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 2010-12 trends, and the future implications for County arts and culture organizations. As an additional benchmarking section, *Culture Pulse 2014* includes a peer county analysis comparing Cuyahoga County with seven other counties¹ on measures such as revenues, expenses and other financial and organizational indicators. 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 2010 and 2012. When calculating absolute change, the intervening year of 2011 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 96 Cuyahoga County arts and culture nonprofit organizations that was available at the time of this analysis from February 2014 through July 2014. CPAC analyzed available 2010, 2011 and 2012² 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. *Culture Pulse 2014* is CPAC's second report of this type. Each of CPAC's *Culture Pulse* reports are intended to stand alone, as the sample set of nonprofit organizations featured in each report is distinct and dependent upon the set of organizations with review complete data in the OCDP. For this reason, comparisons between individual data points and findings in *Culture Pulse 2013* and *Culture Pulse 2014* are not valid due to each report's distinct sample set of nonprofit arts and culture organizations.

For *Culture Pulse 2014* it is also important to note the analysis and implications discussed are limited to the sample of 96 arts and culture nonprofit organizations whose data was included in this analysis. The highlights below illuminate the ways that arts and culture organizations are responding to, and evolving in light of, shifting environmental factors such as available funding, population change and audience preferences.

¹ The peer counties are Allegheny County (PA) (population: 1,231,527); Erie County (NY) (population: 919,866); Franklin County (OH) (population: 1,212,263); Hamilton County (OH) (population: 804,520); Onondaga County (NY) (population: 468,387); Philadelphia County (PA) (population: 1,553,165); and Wayne County (MI) (population: 1,775,273). Cuyahoga County (OH) has a population of 1,263,154. Population numbers are the 2013 estimates from the U.S. Census Bureau available at: <http://quickfacts.census.gov/qfd/index.html#>

² Organizations have differing fiscal year end dates and enter data into the OCDP on different schedules. Therefore, a full set of 2013 data was not yet available at the time of this analysis.

Key Findings and Implications

Financial Basics

- Although the arts and culture organizations in this sample experienced decreases in contributed support (-\$4.0 million) and earned income (-\$22.4 million, these losses were offset by gains in investment income (+\$28.2 million). Organizations are also offsetting contributed support declines in the categories of government, trustee/board and individual contributions, with gains in the corporate, foundation and fundraising – special event categories. Responding strategically to the changing funding environment is important as is ensuring the cultivation of new sources of support. Interestingly, it appears organizations in this sample are relying more on the cultivation of endowments as a strategy for ensuring (or growing) a consistent income stream.
- Overall, net gains were made in the reported numbers of contributors by type (i.e. individual, board, corporate and foundation). It is interesting to note how despite cultivating increasing numbers of individual and board contributors, decreases in overall amounts of support from these sources occurred. Gains made in corporate and foundation support may reflect the cultivation of new sources of support and not necessarily increases in funding amounts from existing sources.
- A more conservative definition of earned income that only includes operating revenues reveals an overall decline driven by lower ticket sales/admissions. As audience tastes continue to evolve it will be important for arts and culture organizations to consider:
 - How different preferences for arts engagement exist across generations;
 - How arts experiences are being delivered increasingly outside of facility walls at the neighborhood level; and
 - How boundaries between creators and experiencers of art are being redefined.

Human Resources

- Full-time employment has increased for the sample of organizations from 2010-12. The number of part-time employees also increased. When converted to FTEs, part-time employment has kept pace with gains in full-time employment. This is a positive sign as arts and culture organizations continue to recover from the economic challenges of the Great Recession period (2008-2009). However, increasing expenses in the salaries and fringe category seem to reflect this growth in employment, and not gains in benefits per employee. For example, while salaries expenses have increased from 2010-12, when divided by the total number of FTEs, salary per FTE has remained stagnant. As other sectors of the economy rebound, employees with transferable skills in the arts and culture sector may seek out competitive opportunities elsewhere.
- It appears the sample of arts and culture organizations are relying more on full and part-time staff as opposed to temporary workers including independent contractors, interns/apprentices and full and part-time volunteers. While raw numbers of these individuals have increased from 2010-12, when converted to FTEs, independent contractors and part-time volunteers have decreased, while interns/apprentices and full-time volunteers have remained unchanged.
- While full-time employment has increased overall, when delineated by functional role, the category of Program – Artists and Performers was the only category to decline. However, engagement of artists and performers appears to be growing in the areas of part-time employment when compared by both individual and FTE counts. Interestingly, the number of part-time FTEs in the category of Program – Artists and Performers gained 19.84 from 2010-12; this appears to offset the loss of 19.71 full-time Program – Artists and Performers over the same time period. Higher numbers of individual Program – Artists and Performers appears to be taking place in the independent contractors, interns/apprentices and part-time volunteer categories. By FTEs, only the category of interns/apprentices has increased, suggesting greater reliance on this type of temporary employment for engaging Program – Artists and Performers. In the case of independent contractors and part-time volunteers, although the raw number of individual

Program – Artists and Performers has increased, when converted to FTE figures, declines are evident suggesting shorter periods of engagement of individuals within these categories.

Infrastructure

- The number of organizations reporting they own space has stayed the same; however owned square footage has increased by 540,145 square feet. This increase is primarily being driven by the extra large organizations. Organizations reporting rented square footage have decreased by three organizations, while rented square footage had a modest gain of 14,578 square feet. Again, this increase is primarily generated by the extra large organizations. Organizations that report receiving donated space has increased by five organizations and an increase of square footage by 693,289. This is being caused by increases among medium, extra large and large organization categories. The number of organizations reporting current capital campaigns has decreased by one organization from 2010-12, but the goal amount to be raised increased by \$157,070,086 from 2010-12. As a formerly industrial city, Cleveland finds itself undergoing major changes to adapt its aging infrastructure to meet today's needs. Similarly, Cleveland's arts and culture assets must be maintained and upgraded in order to ensure their continued viability and programmatic relevance for future generations. In particular, upgrades to information technology, virtual engagement, green infrastructures and flexible, multi-use spaces are important regardless of organizational size. Additionally, the use of non-traditional spaces as avenues for audience engagement is an important consideration, as program delivery shifts to more localized delivery at the grassroots and neighborhood levels.

Financial Health

- Short-term liquidity is improving for the arts and culture organizations. From 2010-12, 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 -\$121.7 million in 2010 to -\$207.4 million in 2012.³ 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 by \$109.4 million. 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 economic changes.⁴ It is important to note a contributing factor to the declining LUNA figure is a rise in the total endowment figure for this sample of organizations (+\$109.4 million). Endowment income in the form of realized gains and interest/dividend payouts have increased from 2010-12 (+54.8%).

Peer County Analysis

- Of the peer counties, Cuyahoga County is the only one with negative LUNA values for all three years. However, at the same time, Cuyahoga County's endowment has grown the most of the peer county group. It also has the highest net gain (+\$28.2 million) from investment income (realized gains/losses and interest & dividends) of the peer county group. A decreasing LUNA for the group of organizations is a

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*

⁴ 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.

tradeoff of having funds restricted to an endowment, which has the ability to generate investment revenue. It appears Cuyahoga County is placing a particular emphasis on growing endowment and increasing investment revenues when compared to this group of counties.

- All counties have experienced decreases in terms of federal support. Cuyahoga and Allegheny Counties outpace the other counties in terms of county support received.

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

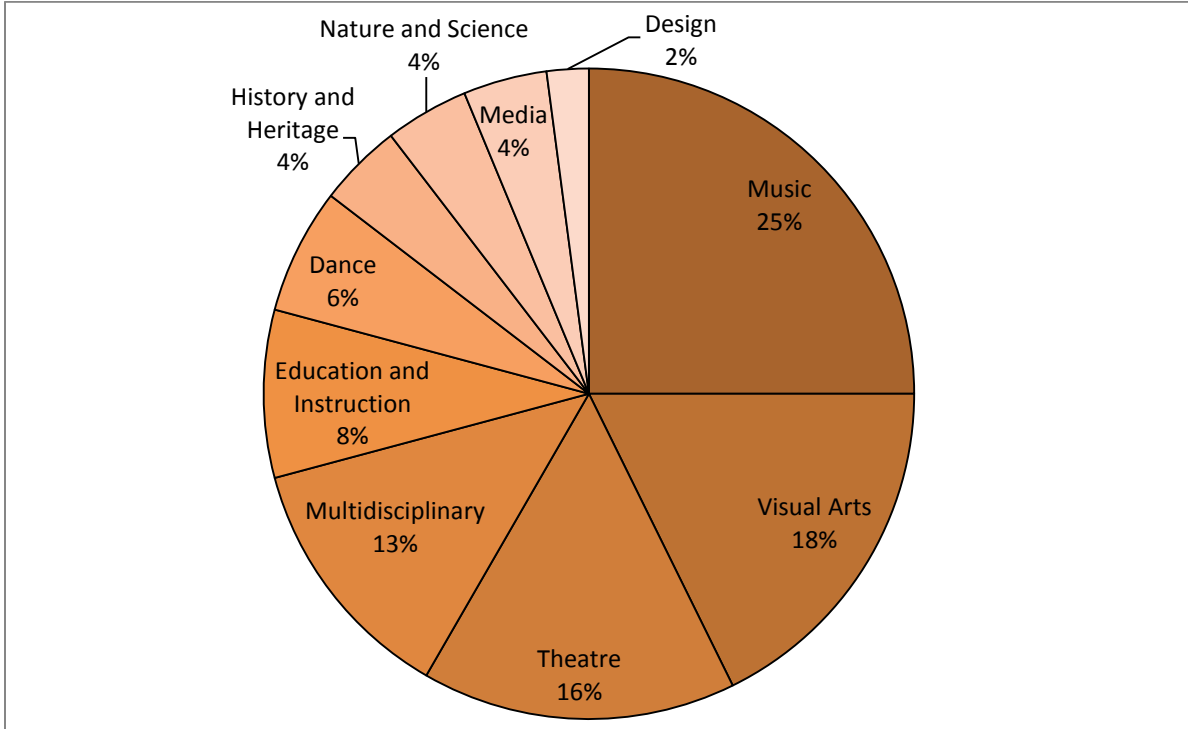


Table 1: Discipline Categories Detail

Discipline	Number of Organizations	% of Total
Dance	6	6.3
Design	2	2.1
Education and Instruction	8	8.3
History and Heritage	4	4.2
Media	4	4.2
Multidisciplinary	12	12.5
Music	24	25.0
Nature and Science	4	4.2
Theatre	15	15.6
Visual Arts	17	17.7
Total	96	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, 2010-12. 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

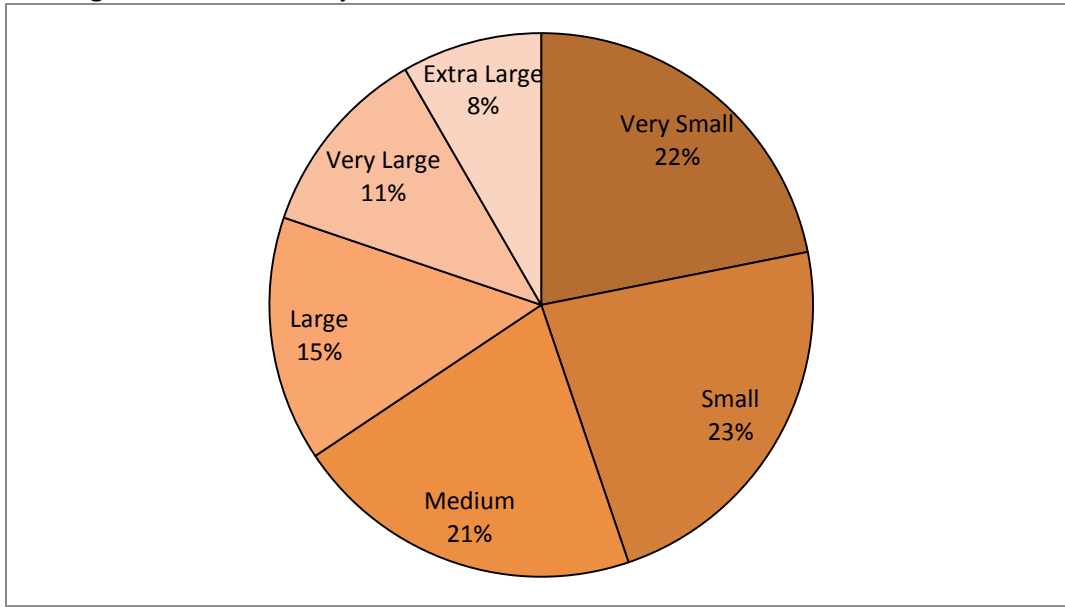


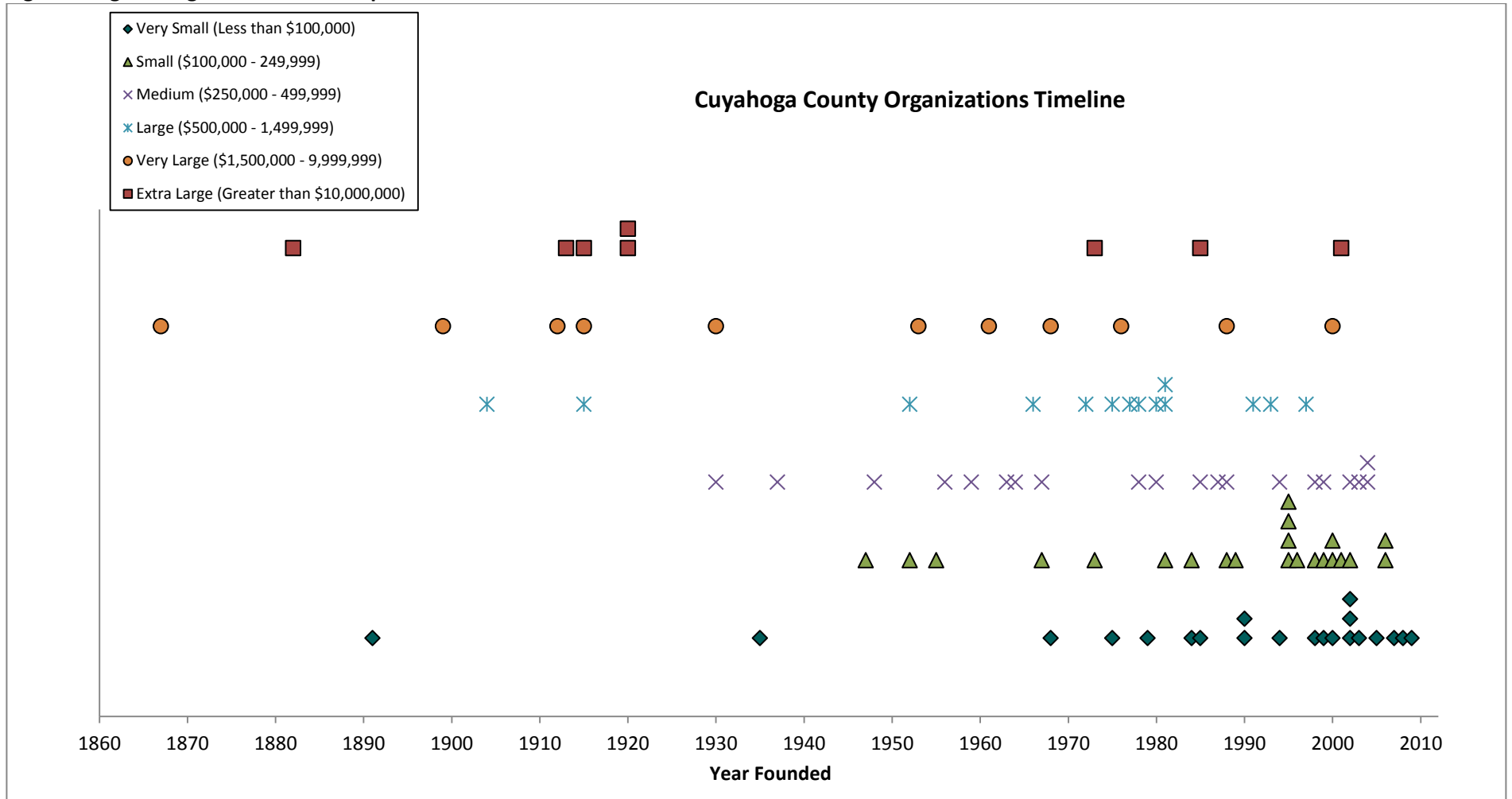
Table 2: Organization Size Categories

Organization Size	Number of Organizations	% of Total
Very Small (Less than \$100,000)	21	21.9
Small (\$100,000 - 249,999)	22	22.9
Medium (\$250,000 - 499,999)	20	20.8
Large (\$500,000 - 1,499,999)	14	14.6
Very Large (\$1,500,000 - 9,999,999)	11	11.5
Extra Large (\$10,000,000 or greater)	8	8.3
Total	96	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



⁶Stacked 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 table on next page.

Age of Organizations Detail

Year of founding as reported in the OCDP dataset.

Eighteen organizations were founded before 1950 (18.8%), while 37 organizations (38.5%) were founded after 1990. During the period from 1950 through 1990, 41 organizations were founded (42.7%).

Table 3: Age of Organizations

Age of Organizations by Size	Number of Organizations	Years of Founding
Very Small (Less than \$100,000)	21	1891, 1935, 1968, 1975, 1979, 1984, 1985, 1990, 1990, 1994, 1998, 1999, 2000, 2002, 2002, 2002, 2003, 2005, 2007, 2008, 2009
Small (\$100,000 - 249,999)	22	1947, 1952, 1955, 1967, 1973, 1981, 1984, 1988, 1989, 1995, 1995, 1995, 1996, 1998, 1999, 2000, 2000, 2001, 2002, 2006, 2006
Medium (\$250,000 - 499,999)	20	1930, 1937, 1948, 1956, 1959, 1963, 1964, 1967, 1978, 1980, 1985, 1987, 1988, 1994, 1998, 1999, 2002, 2003, 2004, 2004
Large (\$500,000 - 1,499,999)	14	1904, 1915, 1952, 1966, 1972, 1975, 1977, 1978, 1980, 1981, 1981, 1991, 1993, 1997
Very Large (\$1,500,000 - 9,999,999)	11	1867, 1899, 1912, 1915, 1930, 1953, 1961, 1968, 1976, 1988, 2000
Extra Large (\$10,000,000 or greater)	8	1882, 1913, 1915, 1920, 1920, 1973, 1985, 2001
Total	96	n/a

Geographic Reach

Organizations are asked to self-report their political districts and headquarter addresses into the OCPD. 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 96 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 ≈ 6.5 miles

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

<http://www.ohiohouse.gov/members/member-by-county> and <http://www.ohiosenate.gov/members/senate-district-map>

For information on federal congressional districts, please visit:

http://boe.cuyahogacounty.us/pdf_boe/en-US/maps/Congress/2012USCongressionalDistrictsCuyahoga.pdf

Financial Basics

Revenue

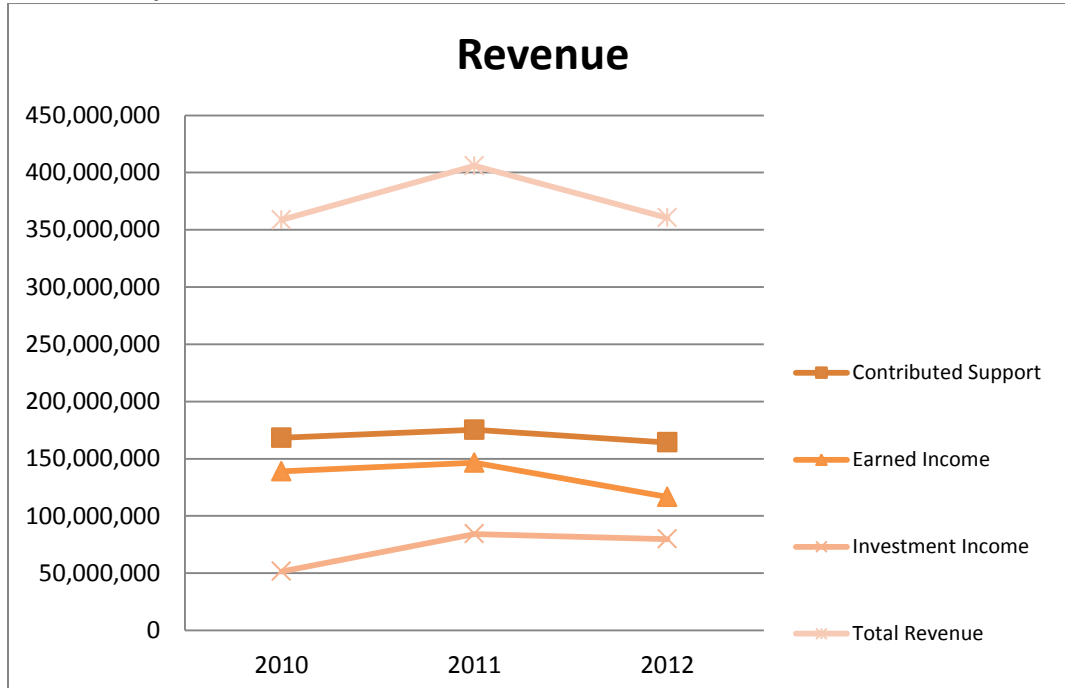
Revenue is the sum of all earned income and contributed support. It includes unrestricted, temporarily restricted and permanently restricted revenue. **Earned income** is defined as payments an organization receives in exchange for the delivery of a product or service. It includes unrestricted, temporarily restricted and permanently restricted revenue. As was the case in Culture Pulse 2013, it does not include realized or unrealized gains/losses, or interest & dividends income and represents organizations' operating revenue. However, for this year's report, a revenue line called investment income has been added to include realized gains/losses and interest & dividends earnings in this figure. This line has been added to broaden the definition of revenue; previously a more conservative approach was used. **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. **Investment income** represents the summation of realized gains/losses and interest & dividends reported in the OCDP.

Contributed support has experienced a \$4.0 million net loss over the time period of 2010-12. The key drivers of this net loss are **government support** (-\$7.9 million) and **trustee/board support** (-\$7.5 million). Relatively smaller losses occurred in the **individual** (-\$1.0 million) and **related organization** (-\$0.9 million) categories. Losses offset larger net gains in support from **corporate** (+\$7.1 million), **foundation** (+\$5.0 million), **fundraising – special events** (\$1.2 million) and **parent organization** (\$0.5 million).

Earned income has had a net loss of \$22.4 million over the time period of 2010-12. Key drivers of this net loss in earned income are classified as **other** (-\$23.4 million)⁸ and **ticket sales/admissions** (-\$7.3 million). These offset net gains in **touring** (+\$2.9 million), **contracted services/performances** (+\$1.8 million) and **rentals** (+\$1.3 million).

Investment income derived from **realized gains/losses** and **interest & dividends** had a net gain of \$28.2 million over the time period of 2010-12. These gains offset net losses incurred in the contributed support (-\$4.0 million) and earned income categories (-\$22.4 million).

Figure 5: Revenue Summary



⁸ 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.

Table 4: Total Revenue by Aggregate Funding Source

Funding Source	Funding Source, 2010	% of Total, 2010	Funding Source, 2011	% of Total, 2011	Funding Source, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012 ⁹	% Change, 2010 - 2012
Contributed Support	168,221,233	46.9	175,227,993	43.2	164,201,874	45.6	-4,019,359	-2.4
Earned Income ¹⁰	138,885,258	38.7	146,508,112	36.1	116,475,183	32.3	-22,410,075	-16.1
Investment Income ¹¹	51,546,634	14.4	84,217,006	20.7	79,790,572	22.1	28,243,938	54.8
Total Revenue	358,653,125	100.0	405,953,111	100.0	360,467,629	100.0	1,814,504	0.5

Table 5: Contributed Support Detail

Contributed Support	Contributed Support, 2010	% of Total, 2010	Contributed Support, 2011	% of Total, 2011	Contributed Support, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Corporate	9,665,781	5.7	15,088,597	8.6	16,752,529	10.2	7,086,748	73.3
Foundation	39,431,262	23.4	37,711,033	21.5	44,457,440	27.1	5,026,178	12.7
Fundraising – Special Events	4,825,010	2.9	7,789,097	4.4	6,020,350	3.7	1,195,340	24.8
Government	31,485,887	18.7	23,459,886	13.4	23,539,962	14.3	-7,945,925	-25.2
Individual	39,547,514	23.5	43,392,987	24.8	38,581,132	23.5	-966,382	-2.4
Other ¹²	6,164,916	3.7	2,930,395	1.7	5,575,379	3.4	-589,537	-9.6
Parent Org ¹³	5,101,799	3.0	5,030,300	2.9	5,625,590	3.4	523,791	10.3
Related Org ¹⁴	2,713,360	1.6	1,606,739	0.9	1,824,744	1.1	-888,616	-32.7
Trustee/Board	29,285,704	17.4	38,218,959	21.8	21,824,748	13.3	-7,460,956	-25.5
Total	168,221,233	100.0	175,227,993	100.0	164,201,874	100.0	-4,019,359	-2.4

⁹ 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 2010 and 2012 only. The variance and percent change between the years 2010 and 2011 have not been calculated. However, the figures in this report visually depict variations between all years.

¹⁰ Earned income as it appears in this chart represents the operating revenue, that is, earnings gained from an organization's core activities/programs.

¹¹ Investment income represents the summation of realized gains/losses and interest & dividends reported in the OCDP. Realized gains/losses are defined as an organization's gain (or loss) as a result of the sale of security investments over the course of the fiscal year. Interest & dividends represent revenue earned from interest and/or dividends from investments, bank accounts, etc.

¹² 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.

¹³ 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.

¹⁴ 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.

Table 6: Earned Income Detail

Earned Income	Earned Income, 2010	% of Total, 2010	Earned Income, 2011	% of Total, 2011	Earned Income, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Contracted Services/ Performances	7,101,031	5.1	7,972,302	5.4	8,867,437	7.6	1,766,406	24.9
Membership	2,943,791	2.1	3,128,639	2.1	3,002,011	2.6	58,220	2.0
Merchandise/ Concessions	7,803,163	5.6	7,626,475	5.2	8,016,223	6.9	213,060	2.7
Non-fundraising Events ¹⁵	1,461,588	1.1	1,237,564	0.8	1,427,958	1.2	-33,630	-2.3
Other ¹⁶	21,934,655	15.8	26,022,573	17.8	-1,490,529	-1.3	-23,425,184	-106.8
Parking	2,905,100	2.1	3,066,016	2.1	3,427,628	2.9	522,528	18.0
Rentals	4,504,557	3.2	5,239,086	3.6	5,791,275	5.0	1,286,718	28.6
Sponsorship/ Advertising/Royalties	2,457,584	1.8	2,922,661	2.0	2,981,140	2.6	523,556	21.3
Subscriptions	2,202,141	1.6	2,425,273	1.7	2,379,880	2.0	177,739	8.1
Ticket Sales/Admissions	55,298,982	39.8	53,564,121	36.6	47,950,317	41.2	-7,348,665	-13.3
Touring	1,930,598	1.4	4,285,892	2.9	4,809,169	4.1	2,878,571	149.1
Tuition/Workshops/ Lectures	28,342,068	20.4	29,017,510	19.8	29,312,674	25.2	970,606	3.4
Total	138,885,258	100.0	146,508,112	100.0	116,475,183	100.0	-22,410,075	-16.1

Table 7: Investment Income Detail

Investment Income	Investment Income, 2010	% of Total, 2010	Investment Income, 2011	% of Total, 2011	Investment Income, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Realized Gains/Losses	38,961,761	75.6	68,712,152	81.6	64,642,172	81.0	25,680,411	65.9
Interest & Dividends	12,584,873	24.4	15,504,854	18.4	15,148,400	19.0	2,563,527	20.4
Total	51,546,634	100.0	84,217,006	100.0	79,790,572	100.0	28,243,938	54.8

¹⁵ 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.

¹⁶ 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. The sharp decline in this category is being driven by three organizations impacted by non-operating paper losses. Due to confidentiality restrictions within the OCDP, we cannot report on the names of the specific organizations.

Government Support

A subset of contributed support, **government support** includes funding received from city, county¹⁷, state and federal sources. It includes unrestricted, temporarily restricted and permanently restricted support.

Government support has had a net loss of \$7.9 million. This loss is attributable to net declines in support from **state** (-\$5.5 million), **federal** (-\$2.4 million) and **county** (-\$0.5 million) sources. **City** support has had a gain of \$0.5 million.

Figure 6: Government Support Detail

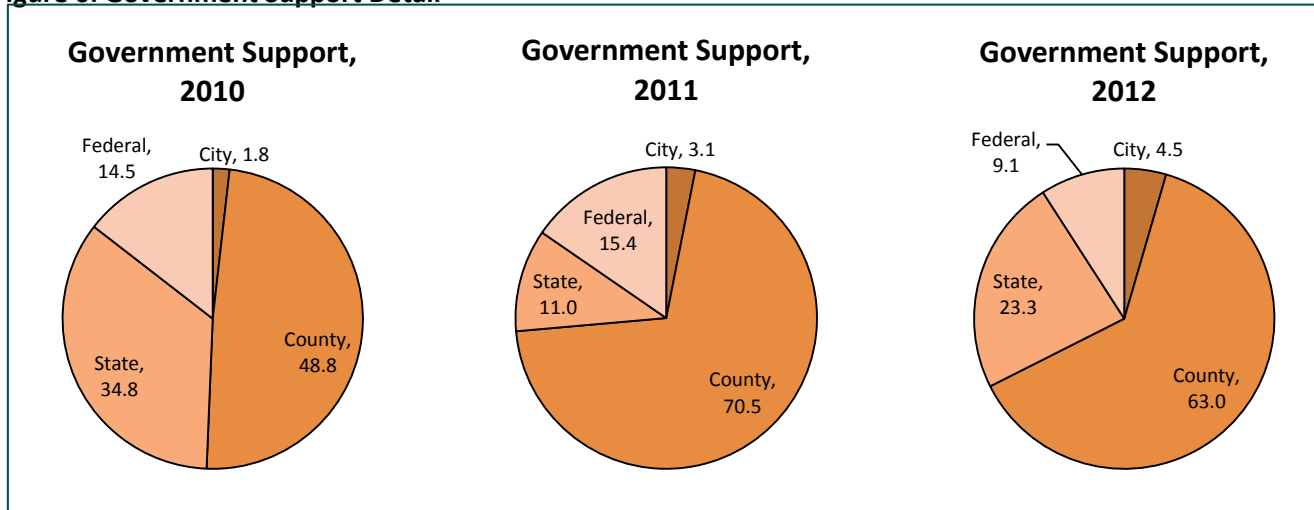


Table 8: Government Support Detail

Government Support	Government Support, 2010	% of Total, 2010	Government Support, 2011	% of Total, 2011	Government Support, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
City ¹⁸	569,074	1.8	721,900	3.1	1,066,725	4.5	497,651	87.4
County	15,376,959	48.8	16,529,958	70.5	14,841,711	63.0	-535,248	-3.5
State	10,968,198	34.8	3,615,838	11.0	5,495,132	23.3	-5,473,066	-49.9
Federal	4,571,656	14.5	2,592,190	15.4	2,136,394	9.1	-2,435,262	-53.3
Total	31,485,887	100.0	23,459,886	100.0	23,539,962	100.0	-7,945,925	-25.2

¹⁷ 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.

¹⁸ There was a significant increase in city support from 2010 to 2012. However, only one organization represents the bulk of this increase in city support. Due to confidentiality restrictions within the OCDP, we cannot report on the specific organization that was the beneficiary of this increased city support.

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 increased (+3,804). This increase has occurred due to the categories of contributor types by individual, board, corporate and foundation. The category of government has decreased in number (-24).

Figure 7: Contributors

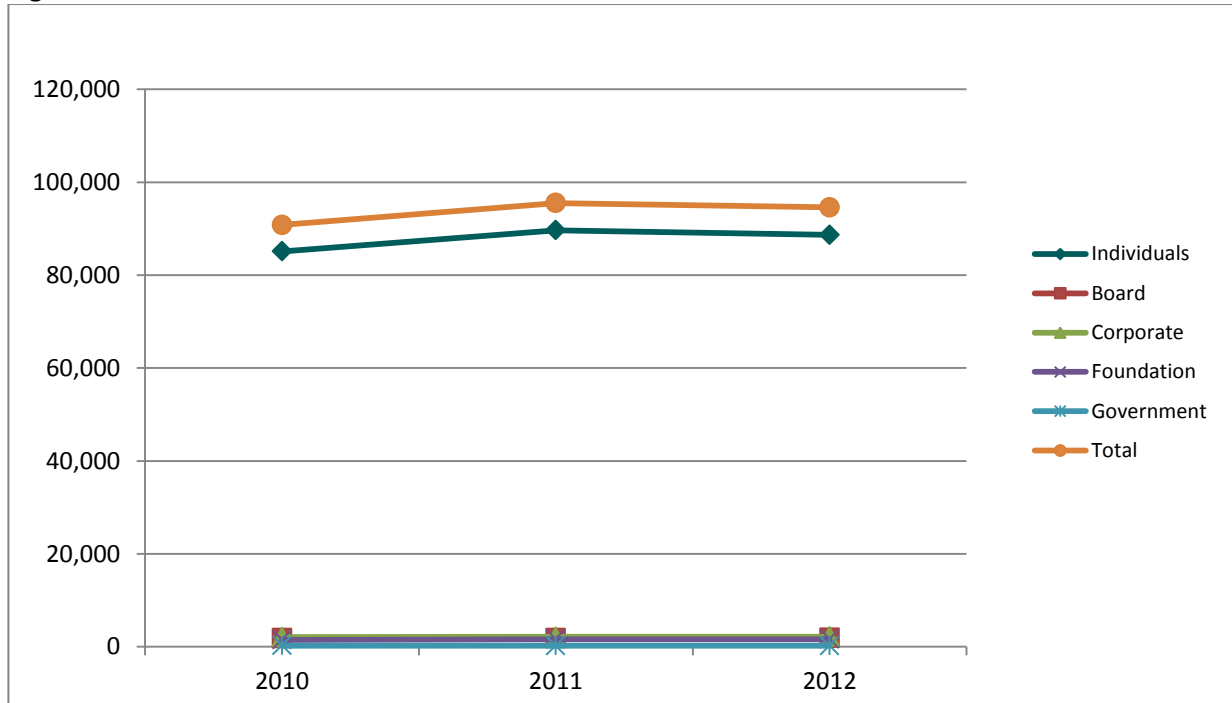


Table 9: Contributors Detail

Contributors	Contributors, 2010	% of Total, 2010	Contributors, 2011	% of Total, 2011	Contributors, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Individual	85,124	93.8	89,647	93.9	88,651	93.7	3,527	4.1
Board	1,879	2.1	1,861	1.9	1,921	2.0	42	2.2
Corporate	2,064	2.3	2,155	2.3	2,181	2.3	117	5.7
Foundation	1,488	1.6	1,627	1.7	1,630	1.7	142	9.5
Government	237	0.3	230	0.2	213	0.2	-24	-10.1
Total	90,792	100.0	95,520	100.0	94,596	100.0	3,804	4.2

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 increases (+\$24.4 million). The largest net increase occurred in **program**-related expenses (+\$18.9 million), followed by **general & administrative** (+\$4.5 million) and **fundraising** (+\$1.1 million).

Figure 8: Expenses by Functional Group Detail

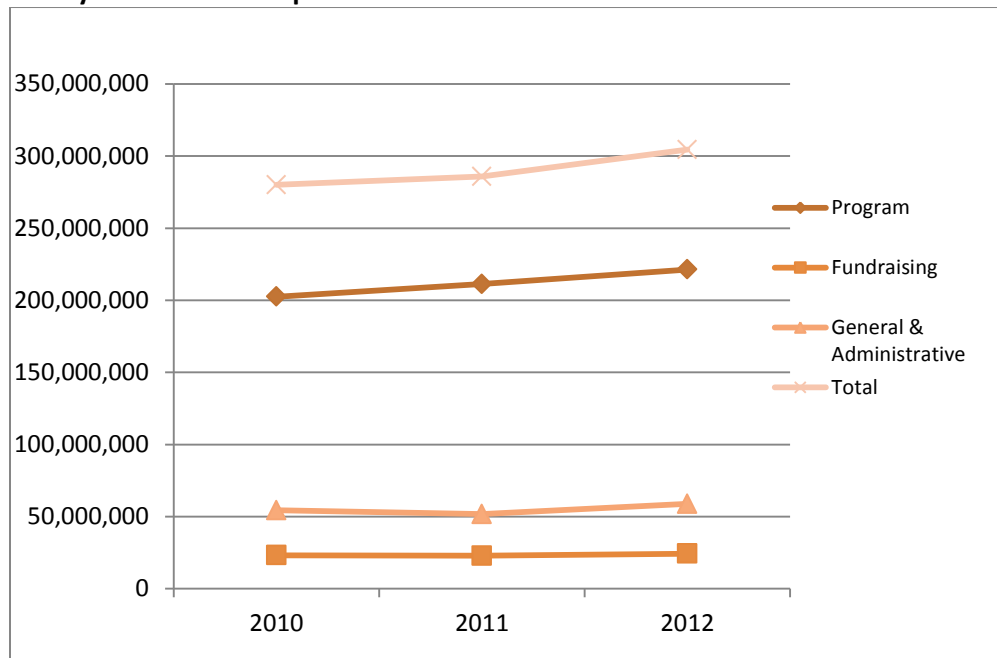


Table 10: Expenses by Functional Category Detail

Expenses	Expenses, 2010	% of Total, 2010	Expenses, 2011	% of Total, 2011	Expenses, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Program	202,510,734	72.3	211,280,853	73.9	221,385,579	72.7	18,874,845	9.3
Fundraising	23,183,628	8.3	22,839,456	8.0	24,286,347	8.0	1,102,719	4.8
General & Administrative	54,349,460	19.4	51,664,586	18.1	58,806,796	19.3	4,457,336	8.2
Total	280,043,822	100.0	285,784,895	100.0	304,478,722	100.0	24,434,900	8.7

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 pay fees 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 OCDP 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.

Marketing and Communications expenses experienced a net decrease (-\$0.3 million), while all other expense categories experienced net increases. The largest increases occurred in the expense categories of **Salaries and Fringe Benefits** (+\$13.4 million), **Office** (+\$5.8 million) and **Production and Exhibition** (\$2.4 million).

Figure 9: Expenses by Category Summary

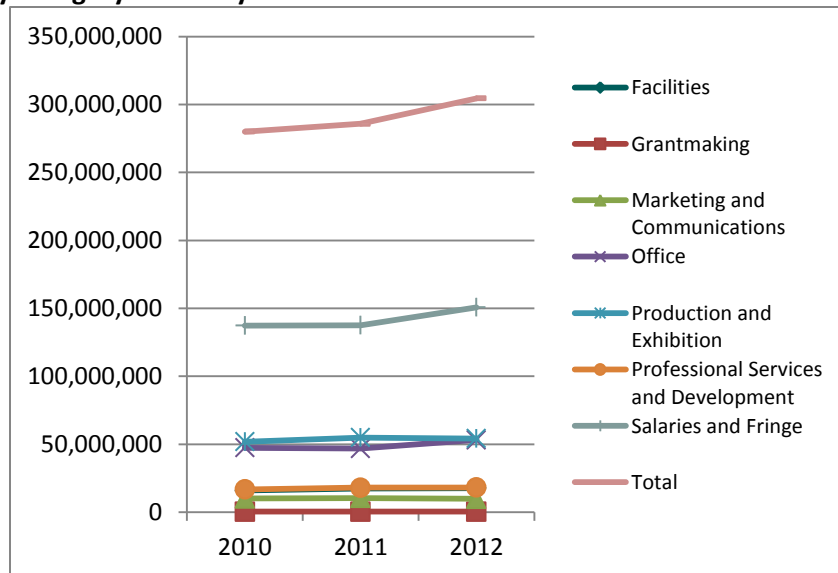


Table 11: Expenses by Category Detail

Expenses by Category	Expenses, 2010	% of Total, 2010	Expenses, 2011	% of Total, 2011	Expenses, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Facilities	15,987,076	5.7	17,504,349	6.1	17,747,806	5.8	1,760,730	11.0
Grantmaking	424,500	0.2	415,032	0.1	447,529	0.1	23,029	5.4
Marketing and Communications	10,159,201	3.6	10,464,922	3.7	9,828,059	3.2	-331,142	-3.3
Office	47,453,057	16.9	46,834,371	16.4	53,226,516	17.5	5,773,459	12.2
Production and Exhibition	51,841,254	18.5	54,900,012	19.2	54,226,603	17.8	2,385,349	4.6
Professional Services and Development	16,832,529	6.0	18,082,733	6.3	18,279,695	6.0	1,447,166	8.6
Salaries and Fringe	137,346,205	49.0	137,583,476	48.1	150,722,514	49.5	13,376,309	9.7
Total	280,043,822	100.0	285,784,895	100.0	304,478,722	100.0	24,434,900	8.7

Table 12: Facilities Expense Category Detail

Facilities Expenses	Facilities Expenses, 2010	% of Total, 2010	Facilities Expenses, 2011	% of Total, 2011	Facilities Expenses, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Facilities - Other	1,263,085	7.9	1,076,853	6.2	805,318	4.5	-457,767	-36.2
Insurance	2,237,452	14.0	2,368,290	13.5	2,351,696	13.3	114,244	5.1
Major Repairs	244,648	1.5	119,055	0.7	77,494	0.4	-167,154	-68.3
Rent	7,701,740	48.2	7,977,354	45.6	9,309,427	52.5	1,607,687	20.9
Repairs & Maintenance	4,382,500	27.4	5,407,455	30.9	4,510,674	25.4	128,174	2.9
Security	157,651	1.0	555,342	3.2	693,197	3.9	535,546	339.7
Total	15,987,076	100.0	17,504,349	100.0	17,747,806	100.0	1,760,730	11.0

Table 13: Grantmaking Expense Category Detail

Grantmaking Expenses	Grantmaking Expenses, 2010	% of Total, 2010	Grantmaking Expenses, 2011	% of Total, 2011	Grantmaking Expenses, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Grantmaking	424,500	100.0	415,032	100.0	447,529	100.0	23,029	5.4
Total	424,500	100.0	415,032	100.0	447,529	100.0	23,029	5.4

Table 14: Marketing and Communications Expense Category Detail

Marketing and Communications Expenses	Marketing and Communications Expenses, 2010	% of Total, 2010	Marketing and Communications Expenses, 2011	% of Total, 2011	Marketing and Communications Expenses, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Advertising and Marketing	8,680,726	85.4	8,881,906	84.9	8,258,393	84.0	-422,333	-4.9
Dues and Subscriptions	555,567	5.5	589,538	5.6	621,200	6.3	65,633	11.8
Internet & Website	629,070	6.2	581,737	5.6	518,534	5.3	-110,536	-17.6
Public Relations	293,838	2.9	411,741	3.9	429,932	4.4	136,094	46.3
Total	10,159,201	100.0	10,464,922	100.0	9,828,059	100.0	-331,142	-3.3

Table 15: Office Expense Category Detail

Office Expenses	Office Expenses, 2010	% of Total, 2010	Office Expenses, 2011	% of Total, 2011	Office Expenses, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Bank Fees	1,329,099	2.8	2,448,675	5.2	2,179,058	4.1	849,959	64.0
Equipment Rental	1,481,197	3.1	1,990,161	4.2	1,723,277	3.2	242,080	16.3
Interest Expense	4,294,848	9.1	4,865,188	10.4	5,353,405	10.1	1,058,557	24.6
Office Expense - Other	1,301,110	2.7	1,350,775	2.9	1,670,349	3.1	369,239	28.4
Other	23,502,471	49.5	20,513,021	43.8	26,390,038	49.6	2,887,567	12.3
Postage & Shipping	1,942,034	4.1	1,915,723	4.1	1,949,994	3.7	7,960	0.4
Printing	2,584,822	5.4	2,504,545	5.3	2,605,573	4.9	20,751	0.8
Supplies - Office & Other	2,951,771	6.2	3,192,885	6.8	3,592,000	6.7	640,229	21.7
Telephone	1,130,886	2.4	1,191,993	2.5	1,169,233	2.2	38,347	3.4
Utilities	6,934,819	14.6	6,861,405	14.7	6,593,589	12.4	-341,230	-4.9
Total	47,453,057	100.0	46,834,371	100.0	53,226,516	100.0	5,773,459	12.2

Table 16: Production and Exhibition Expense Category Detail

Production and Exhibition Expenses	Production and Exhibition Expenses, 2010	% of Total, 2010	Production and Exhibition Expenses, 2011	% of Total, 2011	Production and Exhibition Expenses, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Artist Commission Fees	205,298	0.4	359,196	0.7	114,800	0.2	-90,498	-44.1
Artist Consignments	15,764	0.0	43,016	0.1	83,268	0.2	67,504	428.2
Artists & Performers - Non-Salaried	8,296,106	16.0	8,282,627	15.1	8,325,176	15.4	29,070	0.4
Catering & Hospitality	1,245,221	2.4	1,547,104	2.8	1,414,829	2.6	169,608	13.6
Collections Conservation	130,675	0.3	135,134	0.2	158,590	0.3	27,915	21.4
Collections Management	471,847	0.9	559,933	1.0	699,572	1.3	227,725	48.3
Cost of Sales	1,711,169	3.3	1,613,348	2.9	4,799,407	8.9	3,088,238	180.5
Lodging and Meals	385,191	0.7	422,076	0.8	475,015	0.9	89,824	23.3
Production & Exhibition Costs	29,780,243	57.4	30,682,698	55.9	25,030,668	46.2	-4,749,575	-15.9
Programs - Other	4,470,804	8.6	4,095,375	7.5	5,684,581	10.5	1,213,777	27.1
Recording & Broadcast Fees	19,843	0.0	138,113	0.3	78,003	0.1	58,160	293.1
Royalties/Rights & Reproductions	2,848,232	5.5	3,137,784	5.7	3,317,952	6.1	469,720	16.5
Touring	2,260,861	4.4	3,883,608	7.1	4,044,742	7.5	1,783,881	78.9
Total	51,841,254	100.0	54,900,012	100.0	54,226,603	100.0	2,385,349	4.6

Table 17: Professional Services and Development Expense Category Detail

Professional Services and Development Expenses	Professional Services and Development Expenses, 2010	% of Total, 2010	Professional Services and Development Expenses 2011	% of Total, 2011	Professional Services and Development Expenses, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Accounting	650,783	3.9	632,667	3.5	744,835	4.1	94,052	14.5
Audit	840,505	5.0	888,354	4.9	984,801	5.4	144,296	17.2
Conferences & Meetings	400,252	2.4	443,888	2.5	418,834	2.3	18,582	4.6
Fundraising Expenses - Other	2,228,318	13.2	2,573,282	14.2	2,739,160	15.0	510,842	22.9
Fundraising Professionals	1,533,838	9.1	1,280,850	7.1	1,431,477	7.8	-102,361	-6.7
Honoraria	122,094	0.7	129,668	0.7	100,753	0.6	-21,341	-17.5
Investment Fees	581,863	3.5	659,841	3.6	739,706	4.0	157,843	27.1
Legal Fees	755,562	4.5	1,131,690	6.3	1,350,769	7.4	595,207	78.8
Professional Development	745,518	4.4	697,302	3.9	669,792	3.7	-75,726	-10.2
Professional Fees - Other	6,030,490	35.8	6,672,594	36.9	5,779,885	31.6	-250,605	-4.2
Sales Commission Fees	1,131,521	6.7	1,062,242	5.9	1,354,708	7.4	223,187	19.7
Travel	1,811,785	10.8	1,910,355	10.6	1,964,975	10.7	153,190	8.5
Total	16,832,529	100.0	18,082,733	100.0	18,279,695	100.0	1,447,166	8.6

Table 18: Salaries and Fringe Expense Category Detail

Salaries and Fringe Expenses	Salaries and Fringe Expenses, 2010	% of Total, 2010	Salaries and Fringe Expenses, 2011	% of Total, 2011	Salaries and Fringe Expenses, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Salaries	109,066,224	79.4	111,150,206	80.8	116,637,054	77.4	7,570,830	6.9
Commissions	16,565	0.0	27,029	0.0	11,258	0.0	-5,307	-32.0
Payroll Taxes	8,003,818	5.8	8,113,731	5.9	8,838,595	5.9	834,777	10.4
Health Benefits	9,208,832	6.7	9,522,887	6.9	10,663,867	7.1	1,455,035	15.8
Disability	330,776	0.2	310,493	0.2	341,796	0.2	11,020	3.3
Workers' Comp	609,855	0.4	606,903	0.4	580,651	0.4	-29,204	-4.8
Pension and Retirement	8,490,878	6.2	6,646,835	4.8	12,187,417	8.1	3,696,539	43.5
Benefits, Other	1,619,257	1.2	1,205,392	0.9	1,461,876	1.0	-157,381	-9.7
Total	137,346,205	100.0	137,583,476	100.0	150,722,514	100.0	13,376,309	9.7

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 increased (+73.00 individuals) from 2010-12. **Part-time employment** by individuals has increased (+264.00 individuals) over the same time period. When converted to full-time equivalents (FTEs), part-time employment has increased (+71.40 FTEs).

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

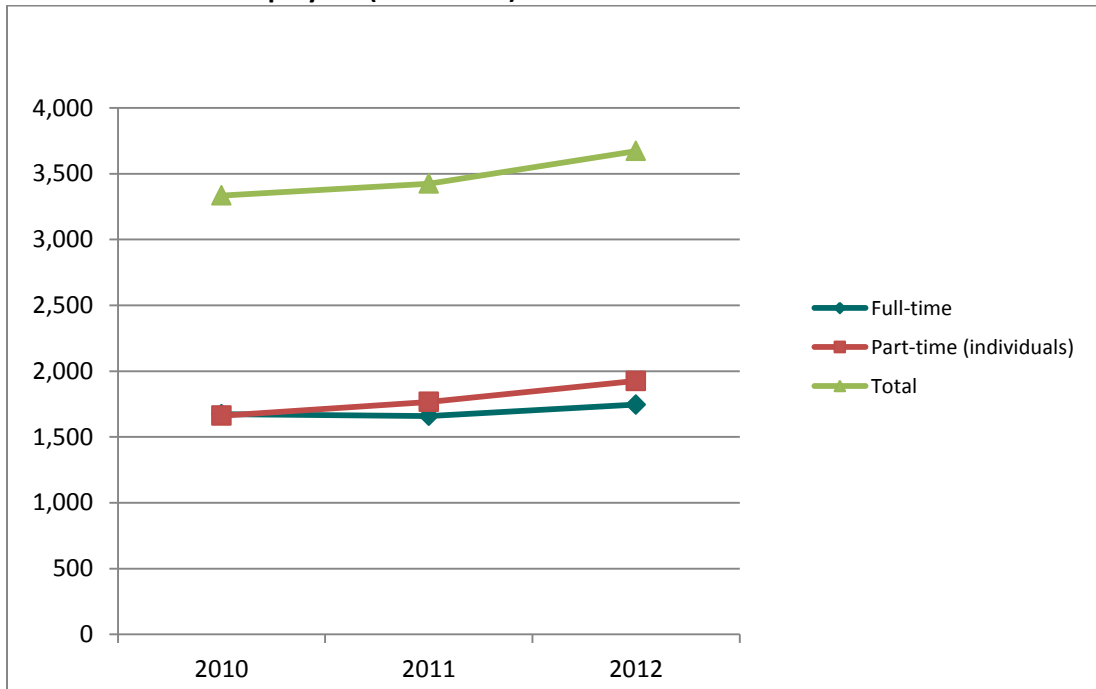


Table 19: Full-time and Part-time Employees Detail (individuals)

Total full-time and part-time employees (individuals)	Total full-time and part-time employees (individuals), 2010	% of Total, 2010	Total full-time and part-time employees (individuals), 2011	% of Total, 2011	Total full-time and part-time employees (individuals), 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Full-time	1,673.00	50.2	1,659.00	48.4	1,746.00	47.5	73.00	4.4
Part-time (individuals)	1,662.00	49.8	1,766.00	51.6	1,926.00	52.5	264.00	15.9
Total	3,335.00	100.0	3,425.00	100.00	3,672.00	100.0	337.00	10.1

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 OCPD.

Figure 11: Full and Part-time Employees (FTEs)

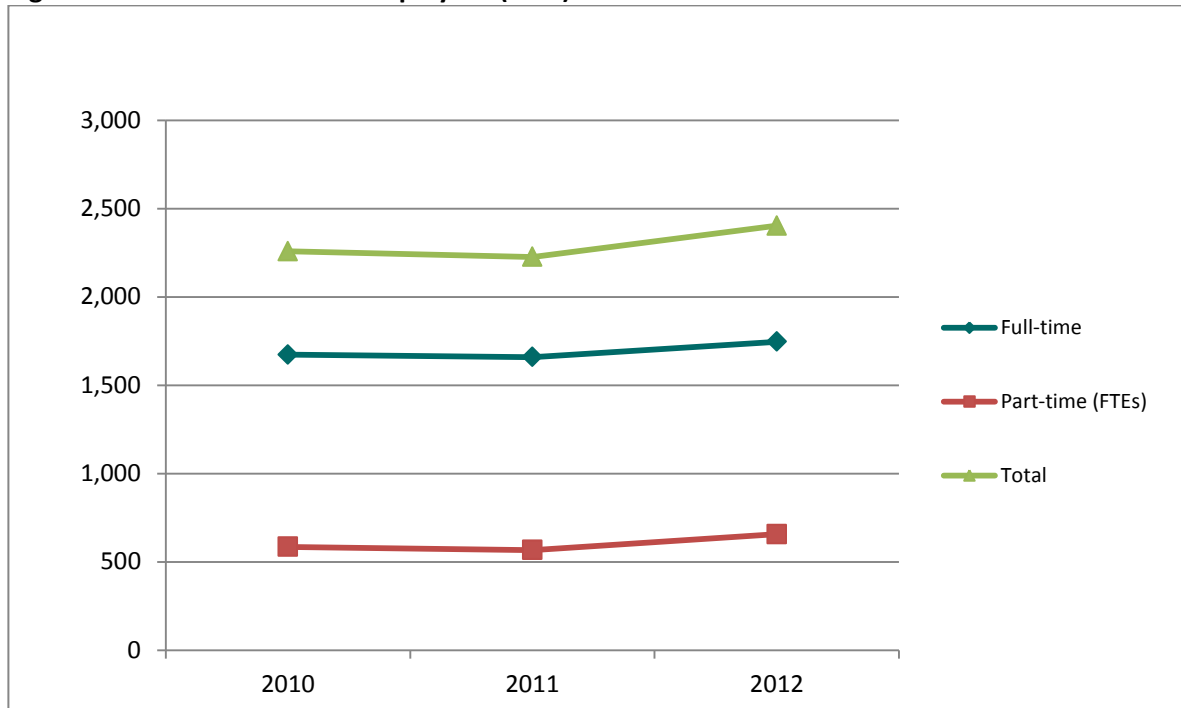


Table 20: Full-time and Part-time Employees Detail (FTEs)

Total full-time and part-time employees (FTEs)	Total full-time and part-time employees (FTEs), 2010	% of Total, 2010	Total full-time and part-time employees (FTEs), 2011	% of Total, 2011	Total full-time and part-time employees (FTEs), 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Full-time	1,673.00	74.1	1,659.00	74.5	1,746.00	72.7	73.00	4.4
Part-time (FTEs)	585.34	25.9	567.22	25.5	656.74	27.3	71.40	12.2
Total	2,258.34	100.0	2,226.22	100.0	2,402.74	100.0	144.40	6.4

Table 21: Full-time Employees Detail

Full-time employees	Full-time employees, 2010	% of Total, 2010	Full-time employees, 2011	% of Total, 2011	Full-time employees, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Program – Artists and Performers	272.92	16.3	228.30	13.8	253.21	14.5	-19.71	-7.2
Program – All Other	592.89	35.4	623.39	37.6	635.41	36.4	42.52	7.2
Fundraising	147.50	8.8	162.77	9.8	166.98	9.6	19.48	13.2
General & Administrative	659.69	39.4	644.54	38.9	690.40	39.5	30.71	4.7
Total	1,673.00	100.0	1,659.00	100.0	1,746.00	100.0	73.00	4.4

Table 22: Part-time Employees Detail (individuals)

Part-time employees (individuals)	Part-time employees (individuals), 2010	% of Total, 2010	Part-time employees (individuals), 2011	% of Total, 2011	Part-time employees (individuals), 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Program – Artists and Performers	362.75	21.8	355.85	20.2	440.05	22.8	77.30	21.3
Program – All Other	807.19	48.6	873.84	49.5	893.97	46.4	86.78	10.8
Fundraising	18.43	1.1	24.58	1.4	31.01	1.6	12.58	68.3
General & Administrative	473.63	28.5	511.73	29.0	560.97	29.1	87.34	18.4
Total	1,662.00	100.0	1,766.00	100.0	1,926.00	100.0	264.00	15.9

Table 23: Part-time Employees Detail (FTEs)

Part-time employees (FTEs)	Part-time employees (FTEs), 2010	% of Total, 2010	Part-time employees (FTEs), 2011	% of Total, 2011	Part-time employees (FTEs), 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Program – Artists and Performers	127.74	21.8	80.62	14.2	147.58	22.5	19.84	15.5
Program – All Other	290.24	49.6	299.13	52.7	301.46	45.9	11.22	3.9
Fundraising	8.17	1.4	8.68	1.5	11.18	1.7	3.01	36.8
General & Administrative	159.19	27.2	178.79	31.5	196.52	29.9	37.33	23.4
Total	585.34	100.0	567.22	100.0	656.74	100.0	71.40	12.2

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 OCDP.

By individuals, the number of **independent contractors** engaged by the sector has increased (+365.00 individuals). By FTEs, the number has decreased (-100.04 FTEs) from 2010-12.

Figure 12: Independent Contractors

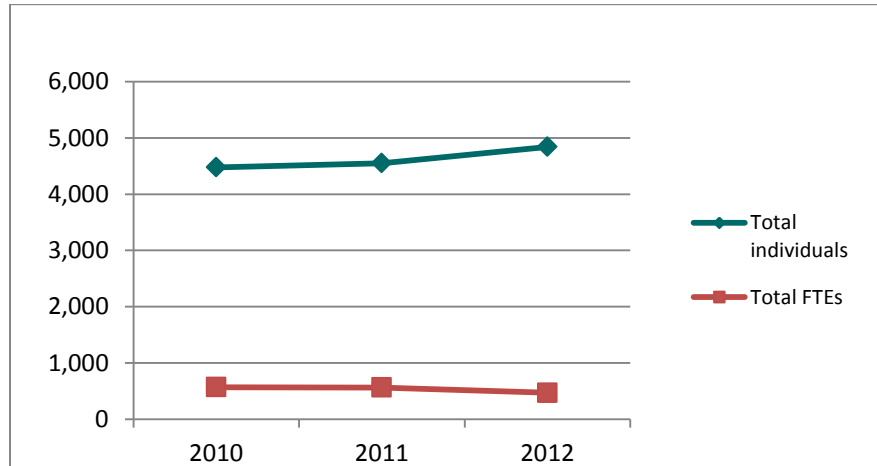


Table 24: Independent Contractors Detail (individuals)

Independent contractors (individuals)	Independent contractors (individuals), 2010	% of Total, 2010	Independent contractors (individuals), 2011	% of Total, 2011	Independent contractors (individuals), 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Program – Artists and Performers	3,263.00	72.9	3,436.30	70.6	3,448.70	71.2	185.70	5.7
Program – All Other	965.56	21.6	1,216.43	25.0	1,185.91	24.5	220.35	22.8
Fundraising	67.53	1.5	79.06	1.6	61.82	1.3	-5.71	-8.5
General & Administrative	180.91	4.0	137.21	2.8	145.57	3.0	-35.34	-19.5
Total	4,477.00	100.0	4,869.00	100.0	4,842.00	100.0	365.00	8.2

Table 25: Independent Contractors Detail (FTEs)

Independent contractors (FTEs)	Independent contractors (FTEs), 2010	% of Total, 2010	Independent contractors (FTEs), 2011	% of Total, 2011	Independent contractors (FTEs), 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Program – Artists and Performers	367.59	64.7	304.90	58.1	287.28	61.4	-80.31	-21.8
Program – All Other	155.25	27.3	182.38	34.8	142.31	30.4	-12.94	-8.3
Fundraising	16.87	3.0	12.84	2.4	14.14	3.0	-2.73	-16.2
General & Administrative	28.14	5.0	24.34	4.6	24.08	5.1	-4.06	-14.4
Total	567.85	100.0	524.46	100.0	467.81	100.0	-100.04	-17.6

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 OCPD.

By individuals, the number of **intern/apprentices** engaged by the sector has increased (+219.00 individuals). By FTEs, the number has increased (+0.94 FTEs).

Figure 13: Interns/Apprentices

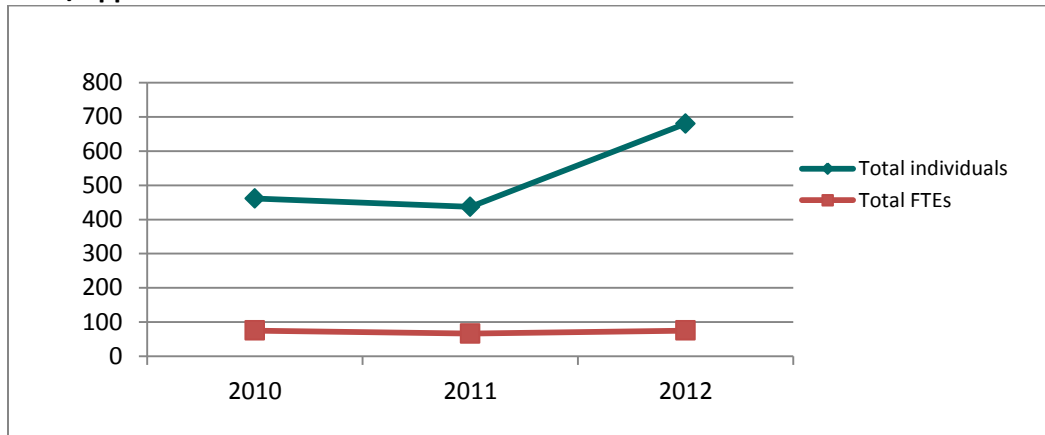


Table 26: Interns/Apprentices Detail (individuals)

Interns/apprentices (individuals)	Interns/apprentices (individuals), 2010	% of Total, 2010	Interns/apprentices (individuals), 2011	% of Total, 2011	Interns/apprentices (individuals), 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Program – Artists and Performers	165.00	35.8	197.00	37.2	319.00	46.9	154.00	93.3
Program – All Other	220.00	47.7	259.00	49.0	296.75	43.6	76.75	34.9
Fundraising	5.00	1.1	12.00	2.3	6.25	0.9	1.25	25.0
General & Administrative	71.00	15.4	61.00	11.5	58.00	8.5	-13.00	-18.3
Total	461.00	100.0	529.00	100.0	680.00	100.0	219.00	47.5

Table 27: Interns/Apprentices Detail (FTEs)

Interns/apprentices (FTEs)	Interns/apprentices (FTEs), 2010	% of Total, 2010	Interns/apprentices (FTEs), 2011	% of Total, 2011	Interns/apprentices (FTEs), 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Program – Artists and Performers	9.29	12.4	18.16	27.0	24.60	32.4	15.31	164.8
Program – All Other	50.79	67.7	34.35	51.0	36.59	48.1	-14.20	-28.0
Fundraising	0.80	1.1	2.15	3.2	2.21	2.9	1.41	176.3
General & Administrative	14.18	18.9	12.71	18.9	11.54	15.2	-2.64	-18.6
Total	75.06	100.0	67.37	100.0	76.00	100.0	0.94	1.3

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 increased from 2010-12 (+3.00 individuals). **Part-time volunteers** have increased (+2,731.00 individuals). However by FTE, **part-time volunteers** have decreased (-114.64 FTEs).

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

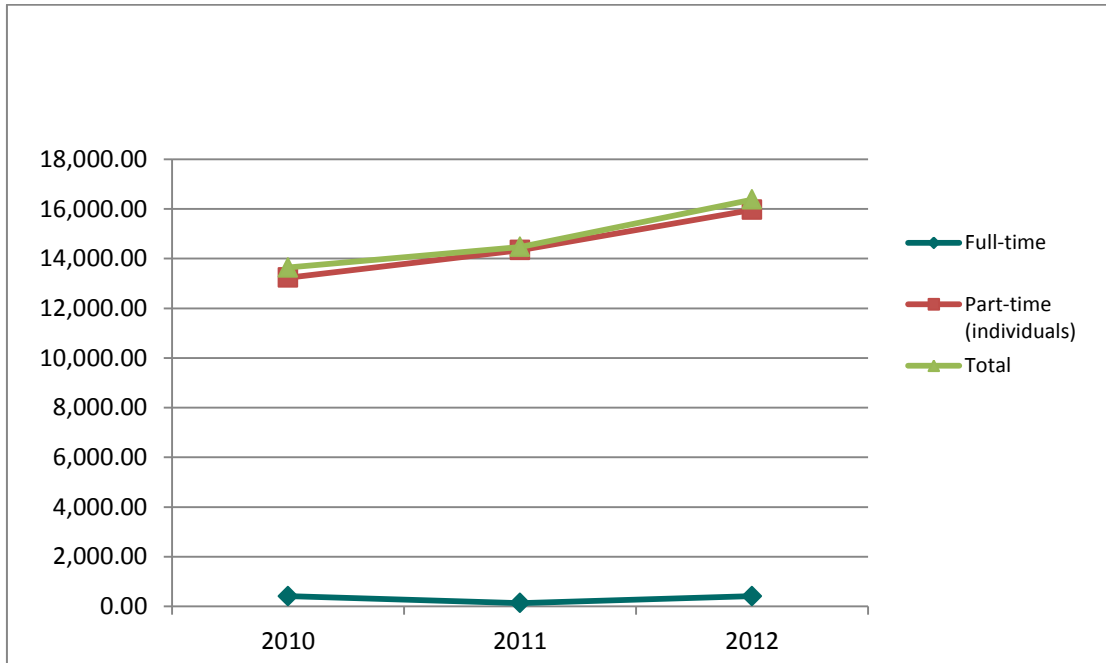


Table 28: Full-time and Part-time Volunteers Detail (individuals)

Total full-time and part-time volunteers (individuals)	Total full-time and part-time volunteers (individuals), 2010	% of Total, 2010	Total full-time and part-time volunteers (individuals), 2011	% of Total, 2011	Total full-time and part-time volunteers (individuals), 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Full-time	407.00	3.0	132.00	0.9	410.00	2.5	3.00	0.7
Part-time (individuals)	13,237.00	97.0	14,342.00	99.1	15,968.00	97.5	2,731.00	20.6
Total	13,644.00	100.0	14,474.00	100.0	16,378.00	100.0	2,734.00	20.0

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 15: Full and Part-time Volunteers (FTEs)

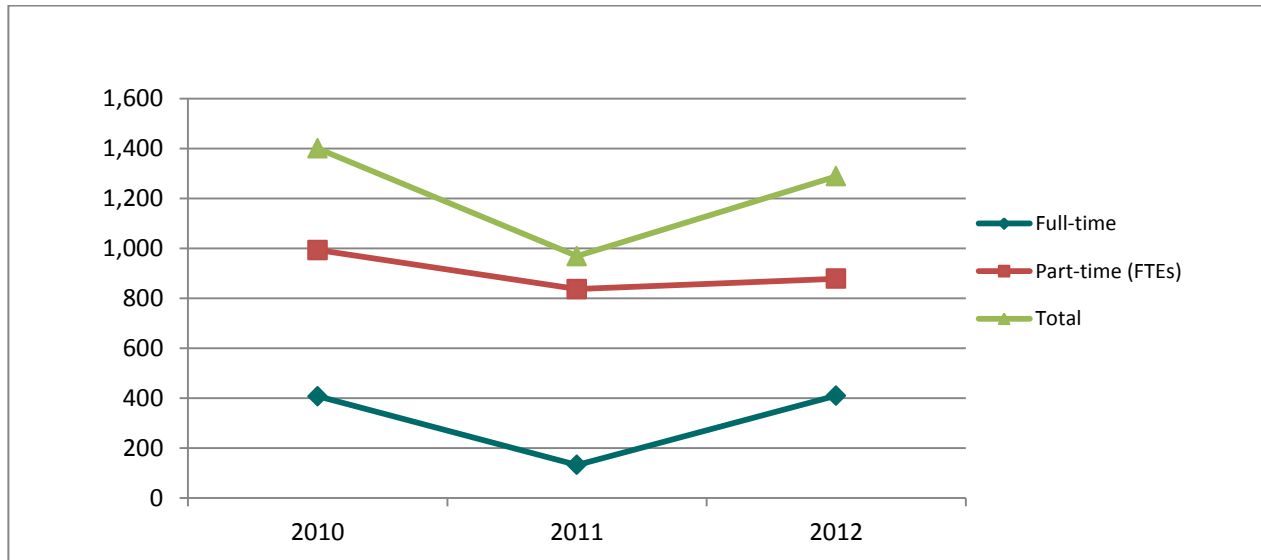


Table 29: Full-time and Part-time Volunteers Detail (FTEs)

Total full-time and part-time volunteers (FTEs)	Total full-time and part-time volunteers (FTEs), 2010	% of Total, 2010	Total full-time and part-time volunteers (FTEs), 2011	% of Total, 2011	Total full-time and part-time volunteers (FTEs), 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Full-time	407.00	29.1	132.00	13.6	410.00	31.8	3.00	0.7
Part-time (FTEs)	993.21	70.9	836.64	86.4	878.57	68.2	-114.64	-11.5
Total	1,400.21	100.0	968.64	100.0	1,288.57	100.0	-111.64	-8.0

Table 30: Full-time Volunteers Detail

Full-time volunteers	Full-time volunteers, 2010	% of Total, 2010	Full-time volunteers, 2011	% of Total, 2011	Full-time volunteers, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Program – Artists and Performers	6.00	1.5	1.00	0.8	1.00	0.2	-5.00	-83.3
Program – All Other	329.00	80.8	85.00	64.4	360.00	87.8	31.00	9.4
Fundraising	18.00	4.4	14.00	10.6	11.00	2.7	-7.00	-38.9
General & Administrative	54.00	13.3	32.00	24.2	38.00	9.3	-16.00	-29.6
Total	407.00	100.0	132.00	100.0	410.00	100.0	3.00	0.7

Table 31: Part-time Volunteers Detail (individuals)

Part-time volunteers (individuals)	Part-time volunteers (individuals), 2010	% of Total, 2010	Part-time volunteers (individuals), 2011	% of Total, 2011	Part-time volunteers (individuals), 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Program – Artists and Performers	2,037.20	15.4	2,682.20	18.7	3,890.20	24.4	1,853.00	91.0
Program – All Other	4,716.30	35.6	5,862.32	40.9	6,366.80	39.9	1,650.50	35.0
Fundraising	1,879.30	14.2	1,943.40	13.6	1,989.15	12.5	109.85	5.8
General & Administrative	4,604.20	34.8	3,854.08	26.9	3,721.85	23.3	-882.35	-19.2
Total	13,237.00	100.0	14,342.00	100.0	15,968.00	100.0	2,731.00	20.6

Table 32: Part-time Volunteers Detail (FTEs)

Part-time volunteers (FTEs)	Part-time volunteers (FTEs), 2010	% of Total, 2010	Part-time volunteers (FTEs), 2011	% of Total, 2011	Part-time volunteers (FTEs), 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Program – Artists and Performers	192.21	19.4	155.88	18.6	143.32	16.3	-48.89	-25.4
Program – All Other	276.02	27.8	377.90	45.2	380.34	43.3	104.32	37.8
Fundraising	44.44	4.5	35.31	4.2	25.38	2.9	-19.06	-42.9
General & Administrative	480.54	48.4	267.55	32.0	329.53	37.5	-151.01	-31.4
Total	993.21	100.0	836.64	100.0	878.57	100.0	-114.64	-11.5

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 (-167 individuals).

Figure 16: Board Members

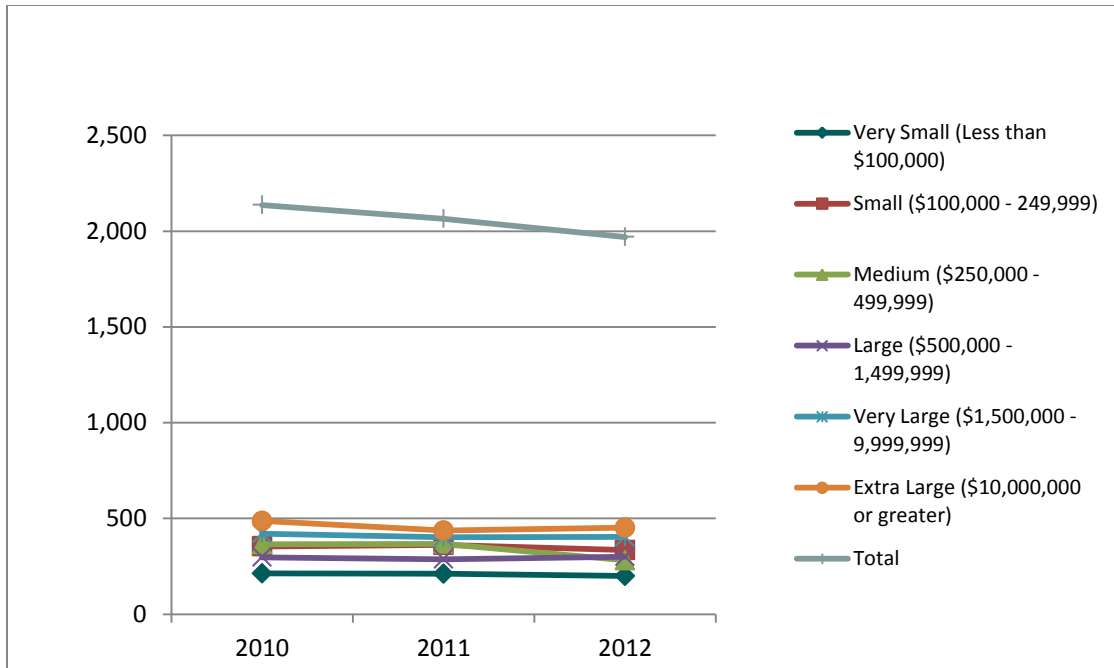


Table 33: Board Members by Organization Size

Board Members	Board Members, 2010	% of Total, 2010	Board Members, 2011	% of Total, 2011	Board Members, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Very Small (Less than \$100,000)	213	10.0	211	10.2	199	10.1	-14	-6.6
Small (\$100,000 - 249,999)	354	16.6	361	17.5	335	17.0	-19	-5.4
Medium (\$250,000 - 499,999)	365	17.1	367	17.8	281	14.3	-84	-23.0
Large (\$500,000 - 1,499,999)	297	13.9	287	13.9	300	15.2	3	1.0
Very Large (\$1,500,000 - 9,999,999)	421	19.7	402	19.5	403	20.5	-18	-4.3
Extra Large (\$10,000,000 or greater)	487	22.8	437	21.2	452	22.9	-35	-7.2
Total	2,137	100.0	2,065	100.0	1,970	100.0	-167	-7.8

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.

There was no change in the number of organizations who owned space from 2010-12. However the amount of square footage owned by organizations has increased over the same time period (+540,145 square footage).

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

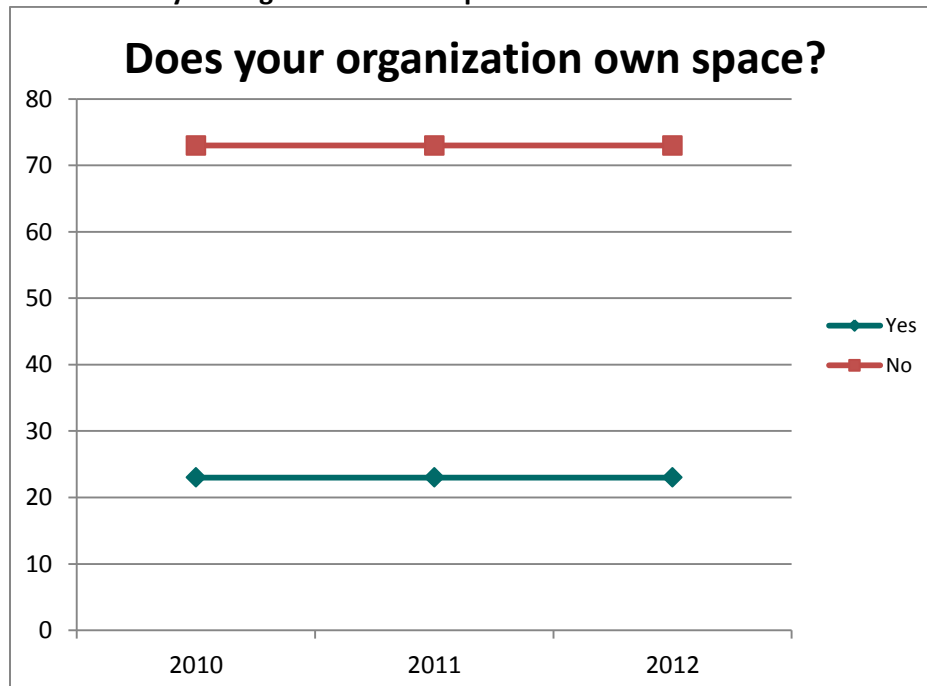


Table 34: Response Detail to "Does your organization own space?"

Do you own space?	Own space, 2010	% of Total, 2010	Own space, 2011	% of Total, 2011	Own space, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Yes	23	24.0	23	24.0	23	24.0	0.0	0.0
No	73	76.0	73	76.0	73	76.0	0.0	0.0
Total	96	100.0	96	100.0	96	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

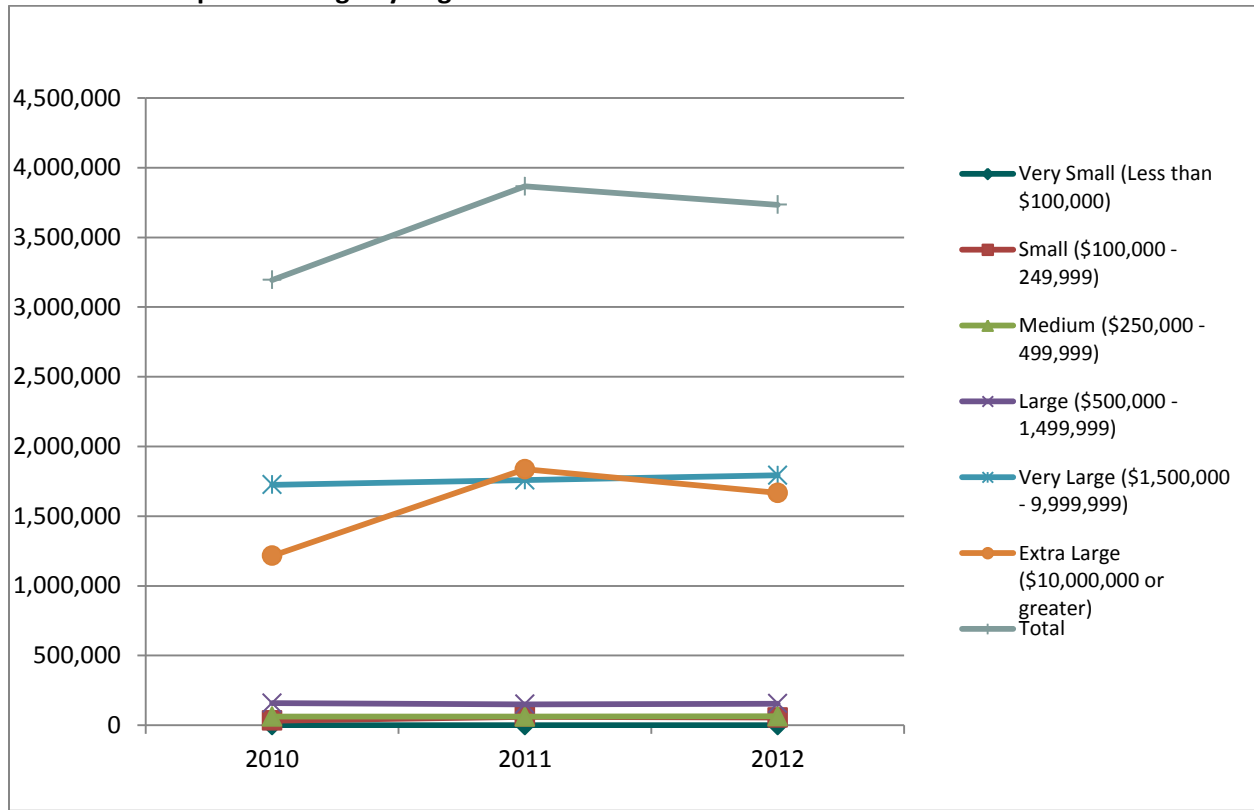


Table 35: Owned Space – Square Footage Detail by Organization Size

Owned Space – Square Footage	Owned Space – Square Footage, 2010	% of Total, 2010	Owned Space – Square Footage, 2011	% of Total, 2011	Owned Space – Square Footage, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Very Small (Less than \$100,000)	0	0.0	0	0.0	0	0.0	0	0.0
Small (\$100,000 - 249,999)	33,200	1.0	60,372	1.6	55,472	1.5	22,272	67.1
Medium (\$250,000 - 499,999)	61,685	1.9	61,685	1.6	64,305	1.7	2,620	4.2
Large (\$500,000 - 1,499,999)	158,283	5.0	149,972	3.9	154,972	4.1	-3,311	-2.1
Very Large (\$1,500,000 - 9,999,999)	1,725,651	54.0	1,758,160	45.5	1,793,266	48.0	67,615	3.9
Extra Large (\$10,000,000 or greater)	1,215,532	38.1	1,836,181	47.5	1,666,481	44.6	450,949	37.1
Total	3,194,351	100.0	3,866,370	100.0	3,734,496	100.0	540,145	16.9

Rented Space

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

Organizations who rent space has decreased from 2010-12 (-3 organizations). However, the amount of square footage rented by organizations has increased over the same time period (+14,578 square footage).

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

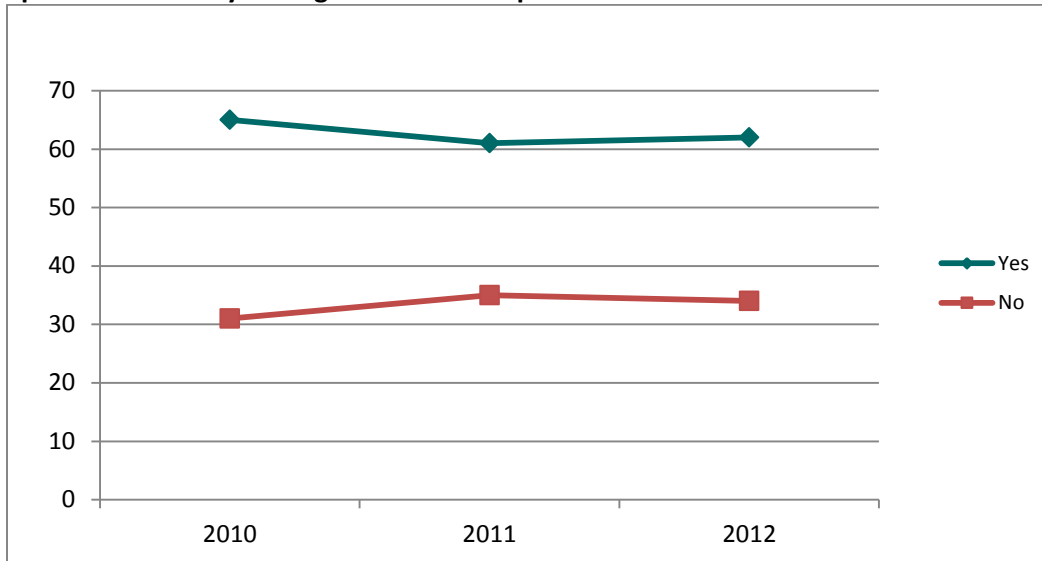


Table 36: Response Detail to "Does your organization rent space?"

Do you rent space?	Rent space, 2010	% of Total, 2010	Rent space, 2011	% of Total, 2011	Rent space, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Yes	65	67.7	61	63.5	62	64.6	-3	-4.6
No	31	32.3	35	36.5	34	35.4	3	9.7
Total	96	100.0	96	100.0	96	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

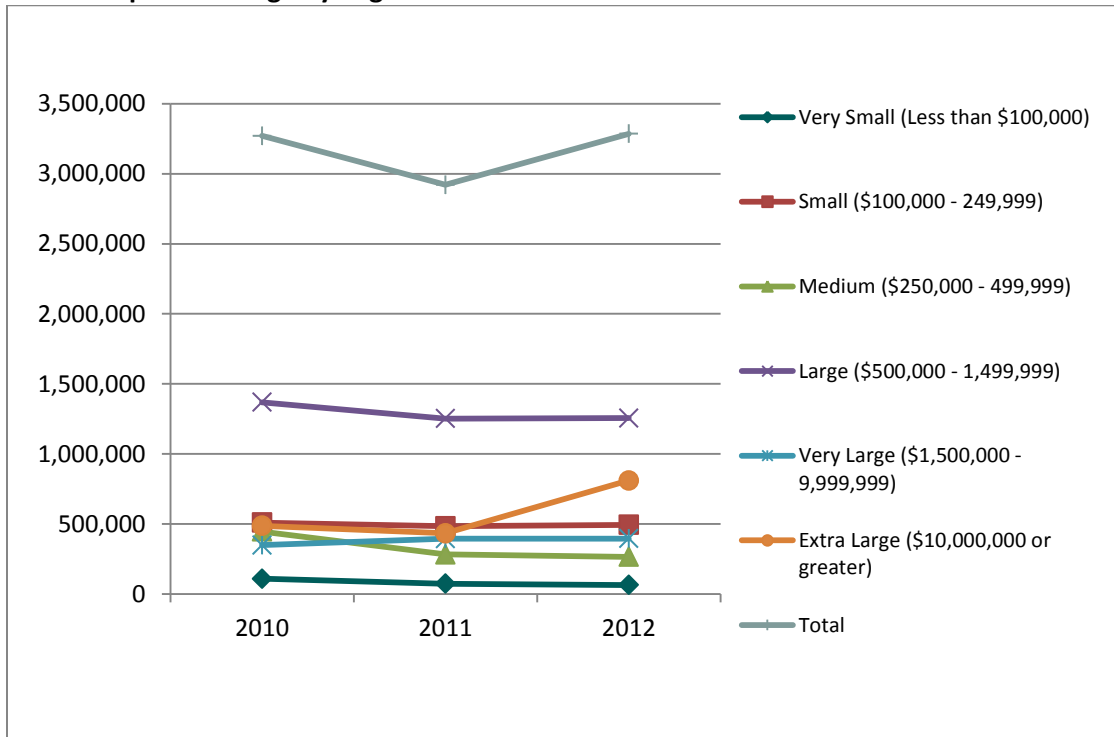


Table 37: Rented Space – Square Footage Detail by Organization Size

Rented Space – Square Footage	Rented Space – Square Footage, 2010	% of Total, 2010	Rented Space – Square Footage, 2011	% of Total, 2011	Rented Space – Square Footage, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Very Small (Less than \$100,000)	108,675	3.3	73,511	2.5	64,696	2.0	-43,979	-40.5
Small (\$100,000 - 249,999)	510,560	15.6	483,618	16.6	493,805	15.0	-16,755	-3.3
Medium (\$250,000 - 499,999)	446,094	13.6	282,923	9.7	265,564	8.1	-180,530	-40.5
Large (\$500,000 - 1,499,999)	1,369,434	41.9	1,252,350	42.9	1,255,474	38.2	-113,960	-8.3
Very Large (\$1,500,000 - 9,999,999)	349,014	10.7	394,809	13.5	395,507	12.0	46,493	13.3
Extra Large (\$10,000,000 or greater)	487,242	14.9	433,782	14.9	810,551	24.7	323,309	66.4
Total	3,271,019	100.0	2,920,993	100.0	3,285,597	100.0	14,578	0.4

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 2010-12 (+5 organizations). The amount of square footage being donated to organizations has increased over the same time period (+693,289 square footage).

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

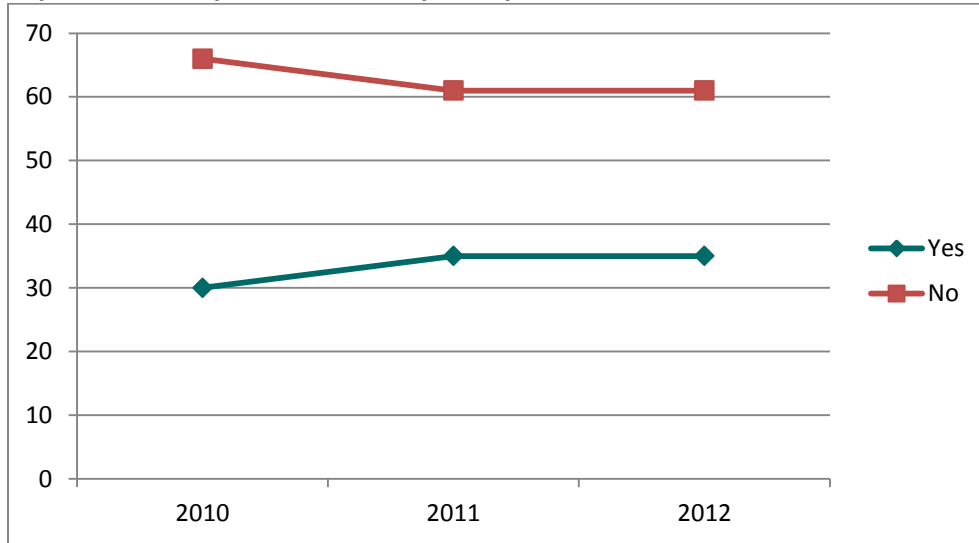


Table 38: Responses detail to "Is space donated to you or provided in-kind?"

Is space donated to you or provided in-kind?	Donated space, 2010	% of Total, 2010	Donated space, 2011	% of Total, 2011	Donated space, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Yes	30	31.3	35	36.5	35	36.5	5	16.7
No	66	68.8	61	63.5	61	63.5	-5	-7.6
Total	96	100.0	96	100.0	96	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

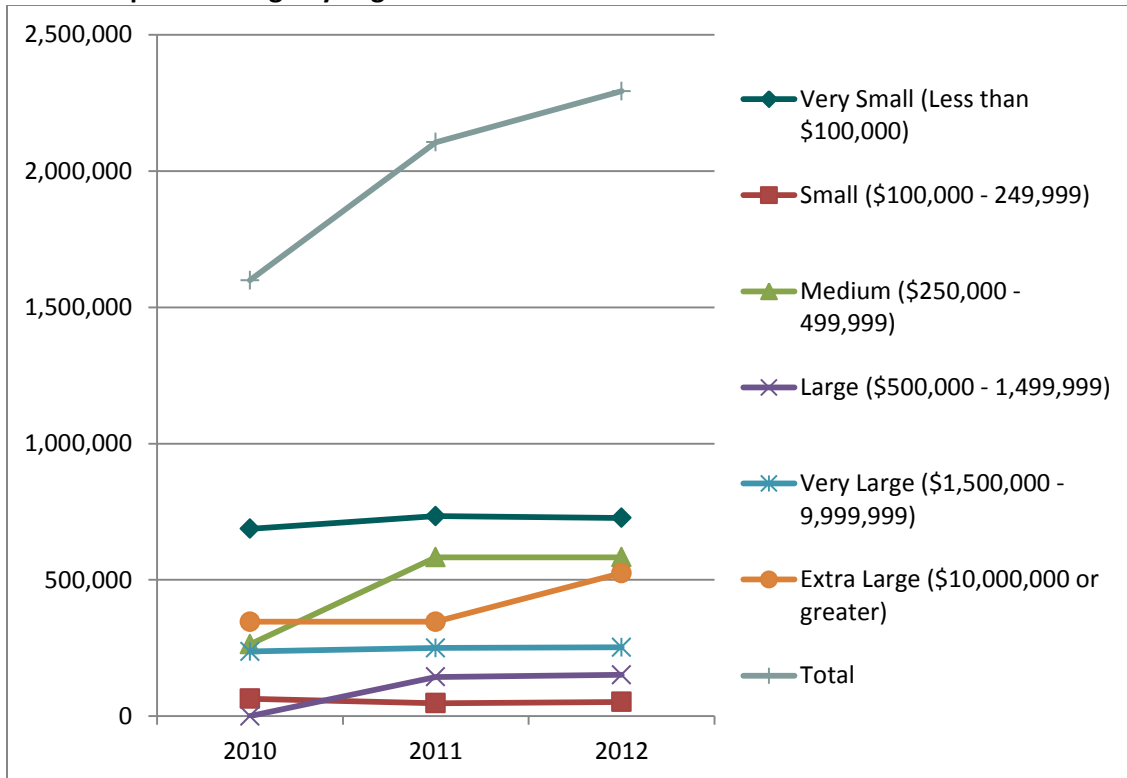


Table 39: Donated Space – Square Footage Detail by Organization Size

Donated Space – Square Footage	Donated Space – Square Footage, 2010	% of Total, 2010	Donated Space – Square Footage, 2011	% of Total, 2011	Donated Space – Square Footage, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Very Small (Less than \$100,000)	687,513	43.0	733,599	34.8	727,249	31.7	39,736	5.8
Small (\$100,000 - 249,999)	64,129	4.0	47,991	2.3	52,491	2.3	-11,638	-18.1
Medium (\$250,000 - 499,999)	263,850	16.5	583,089	27.7	583,089	25.4	319,239	121.0
Large (\$500,000 - 1,499,999)	0	0.0	143,912	6.8	151,912	6.6	151,912	n/a
Very Large (\$1,500,000 - 9,999,999)	237,308	14.8	250,376	11.9	252,554	11.0	15,246	6.4
Extra Large (\$10,000,000 or greater)	346,259	21.7	346,259	16.4	525,053	22.9	178,794	51.6
Total	1,599,059	100.0	2,105,226	100.0	2,292,348	100.0	693,289	43.4

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 40: Organizations Not Owning, Renting or Receiving Donated Space

No Owned, Rented or Donated Space	No Owned, Rented or Donated Space, 2010	% of Total, 2010	No Owned, Rented or Donated Space, 2011	% of Total, 2011	No Owned, Rented or Donated Space, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Very Small (Less than \$100,000)	1	100.0	2	50.0	3	75.0	2	200.0
Small (\$100,000 - 249,999)	0	0.0	1	25.0	0	0.0	0	0.0
Medium (\$250,000 - 499,999)	0	0.0	1	25.0	1	25.0	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	4	100.0	4	100.0	3	300.0

Square Footage Summary

By square footage in 2012, Cleveland's arts and culture organizations could fill:

- 4.2 IX Centers; or
- 16.1 Terminal Towers; or
- 6.0 Key Towers; or
- 29.2 Cleveland Convention Centers.¹⁹

Table 41: Square Footage Summary by Type

Space – Square Footage	Space – Square Footage, 2010	% of Total, 2010	Space – Square Footage, 2011	% of Total, 2011	Space – Square Footage, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Owned	3,194,351	39.6	3,866,370	43.5	3,734,496	40.1	540,145	16.9
Rented	3,271,019	40.6	2,920,993	32.8	3,285,597	35.3	14,578	0.4
Donated	1,599,059	19.8	2,105,226	23.7	2,292,348	24.6	693,289	43.4
Total	8,064,429	100.0	8,892,589	100.0	9,312,441	100.0	1,248,012	15.5

¹⁹ 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. The Cleveland Convention Center is 319,099 square feet.

Current Capital Campaigns

Capital Campaigns are defined by the OCDP as an organization's participation in fundraising campaign activities to raise money for a restricted purpose, which in this case is to purchase or to renovate a building.

The capital campaign amount raised has increased \$61,800,816 (+19.7%) from 2010-2012. The goal amount for capital campaigns has also increased \$157,070,086 (+28.3%). The overall number of organizations that report being in the middle of, or actively planning, a capital campaign has decreased (-6.3%) from 2010 to 2012.

Table 42: Current Capital Campaigns

Current Capital Campaigns	Capital Campaigns, 2010	Capital Campaigns, 2011	Capital Campaigns, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Goal	554,739,519	695,143,202	711,809,605	157,070,086	28.3
Raised	313,231,757	404,192,292	375,032,573	61,800,816	19.7
Difference	241,507,762	290,950,910	336,777,032	95,269,270	39.4
Percent of Goal Raised ²⁰	56.5	58.1	52.7	-3.8	-6.7
Organizations Reporting a Current Capital Campaign ²¹	16	18	15	-1	-6.3

²⁰ Calculated as: (Raised/Goal)*100 = Percent of Goal Raised

²¹ The OCDP asks organizations to report if they have recently completed a capital campaign or if they are currently in the middle of, or actively planning, a capital campaign. The number of organizations in this table represents those that report they are currently in the middle of, or actively planning, a capital campaign. The number of organizations noting they recently completed a capital campaign during the fiscal year being reported for 2010 is three; for 2011 is two; and for 2012 is one.

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.²²

Debt has increased over the period of 2010-12 (+\$115,718,892).

Figure 23: Debt

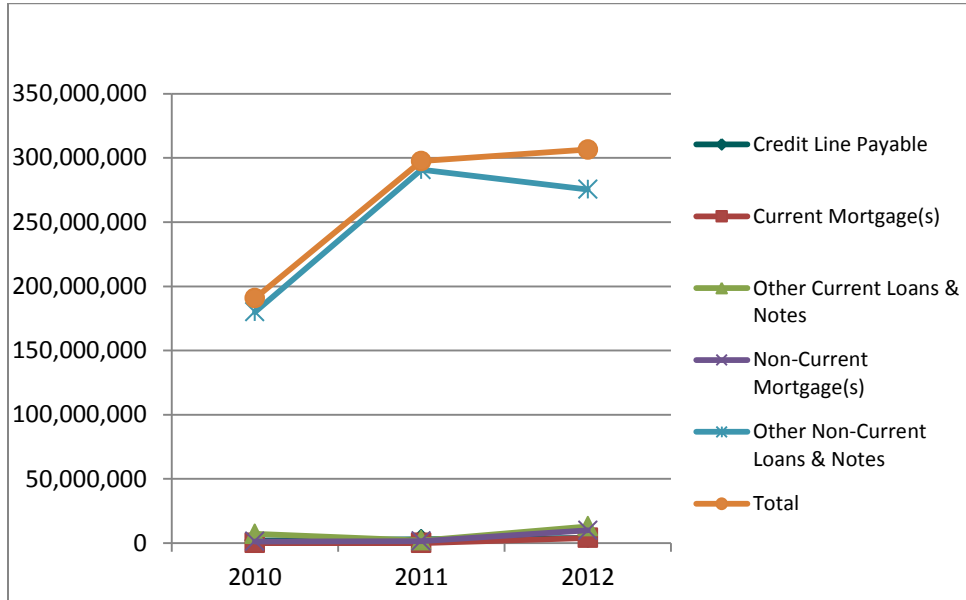


Table 43: Debt Detail

Debt	Debt, 2010	% of Total, 2010	Debt, 2011	% of Total, 2011	Debt, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Credit Line Payable	2,110,426	1.1	2,968,262	1.0	4,038,770	1.3	1,928,344	91.4
Current Mortgage(s)	96,554	0.1	120,501	0.0	4,020,347	1.3	3,923,793	4063.8
Other Current Loans & Notes	7,130,903	3.7	2,051,322	0.7	13,068,933	4.3	5,938,030	83.3
Non-Current Mortgage(s)	1,388,257	0.7	1,550,239	0.5	9,931,099	3.2	8,542,842	615.4
Other Non-Current Loans & Notes	180,022,410	94.4	290,759,549	97.8	275,408,293	89.9	95,385,883	53.0
Total	190,748,550	100.0	297,449,873	100.0	306,467,442	100.0	115,718,892	60.7

²² The OCDP calculates debt using data from Section 8, Balance Sheet, 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.²³ 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 2010-12 (+\$109,354,657). However, from 2011 to 2012, endowment figures decreased by \$30,773,409.

Figure 24: Endowment

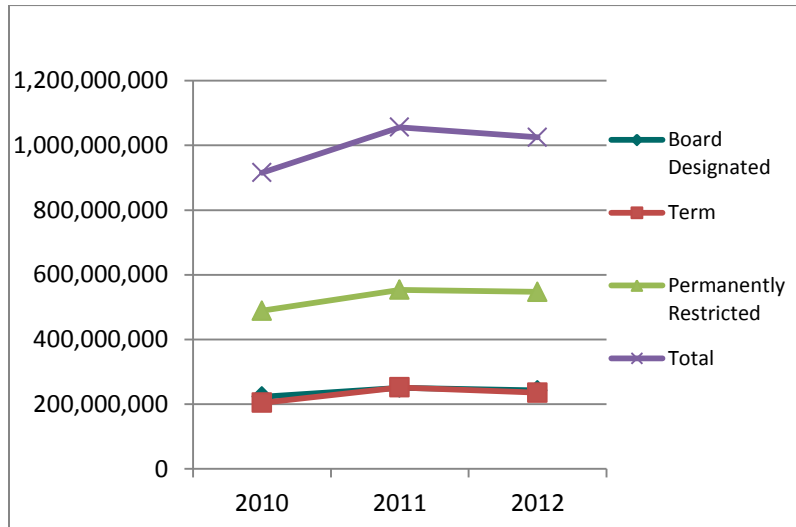


Table 44: Endowment Detail

Endowment	Endowment, 2010	% of Total, 2010	Endowment, 2011	% of Total, 2011	Endowment, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Board Designated	222,950,390	24.3	250,796,175	23.8	242,444,194	23.7	19,493,804	8.7
Term	204,170,212	22.3	251,632,973	23.8	235,358,367	23.0	31,188,155	15.3
Permanently Restricted	488,546,774	53.4	553,366,294	52.4	547,219,472	53.4	58,672,698	12.0
Total	915,667,376	100.0	1,055,795,442	100.0	1,025,022,033	100.0	109,354,657	11.9

²³ 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).

Endowment Campaigns

Endowment campaigns are defined by the OCDP as an organization's participation in fundraising campaign activities to raise an endowment, a pool of money that is set aside and invested with a particular purpose in mind for any earnings, such as interest or dividends, on the investment.

The **endowment campaign** amount raised has increased \$85,181,588 (+107.8%) from 2010-2012. Meanwhile, the goal amount for endowment campaigns has decreased \$225,350,000 (-34.8%). The overall number of organizations that report being in the middle of, or actively planning, an endowment campaign has decreased by one (-11.1%) from 2010 to 2012.

Table 45: Current Endowment Campaigns

Current Endowment Campaigns	Endowment Campaigns, 2010	Endowment Campaigns, 2011	Endowment Campaigns, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Goal	647,700,000	641,570,000	422,350,000	-225,350,000	-34.8
Raised	79,049,364	129,370,486	164,230,952	85,181,588	107.8
Difference	568,650,636	512,199,514	258,119,048	-310,531,588	-54.6
Percent of Goal Raised ²⁴	12.2	20.2	38.9	26.7	218.6
Organizations Reporting a Current Capital Campaign ²⁵	9	12	8	-1	-11.1

²⁴ Calculated as: (Raised/Goal)*100 = Percent of Goal Raised

²⁵ The OCDP asks organizations to report if they have recently completed an endowment campaign or if they are currently in the middle of, or actively planning, an endowment campaign. The number of organizations in this table represents those that report they are currently in the middle of, or actively planning, an endowment campaign. The number of organizations noting they recently completed an endowment campaign during the fiscal year being reported for 2010 is two; for 2011 is zero; and for 2012 is one.

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 revenue was higher than expenses in 2010 and 2011 (+\$27,062,669 and +\$35,951,210 respectively). However, in 2012, total expenses outpaced total revenue by \$23,801,665. From 2010-12, expenses increased by \$24,434,900, while revenue decreased by \$26,429,434.

Figure 25: Revenue vs. Expenses

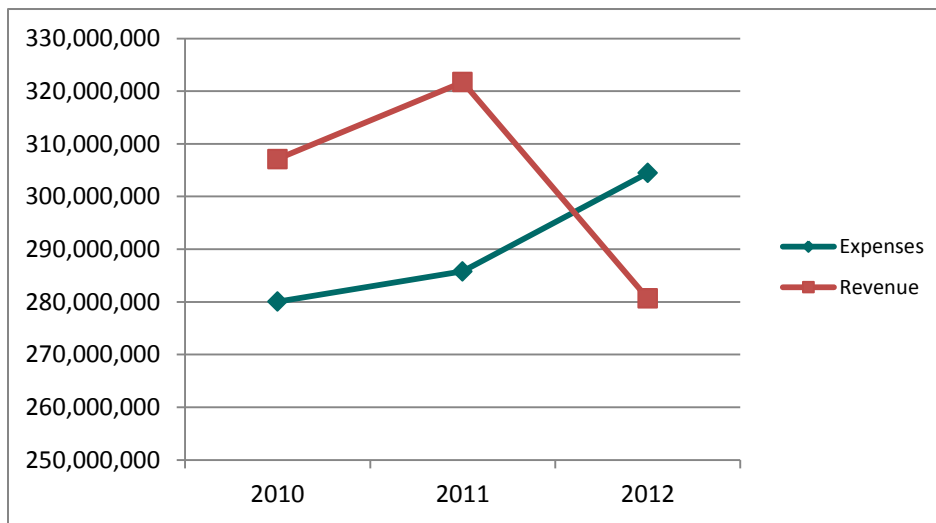


Table 46: Total Revenue vs. Total Expenses Detail

	2010	2011	2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Total Expenses	280,043,822	285,784,895	304,478,722	24,434,900	8.7
Total Revenue	307,106,491	321,736,105	280,677,057	-26,429,434	-8.6

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.²⁶

Working capital has increased over the period of 2010-12 (+\$5,094,798).

Figure 26: Working Capital

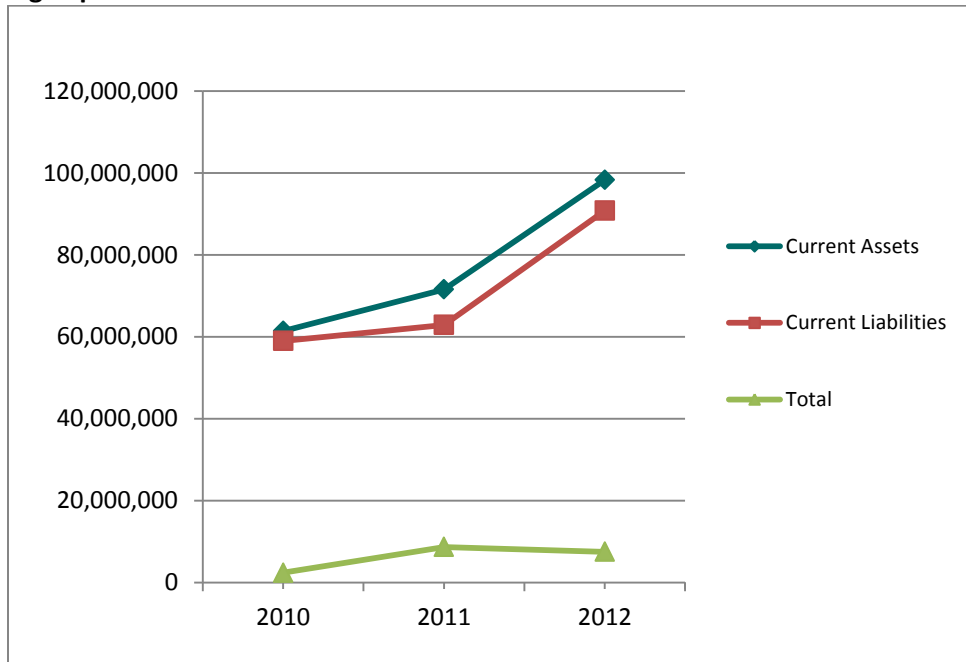


Table 47: Working Capital Detail

Working Capital	Working Capital, 2010	Working Capital, 2011	Working Capital, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Current Assets	61,425,989	71,581,291	98,299,463	36,873,474	60.0
Current Liabilities	59,005,001	62,892,337	90,783,677	31,778,676	53.9
Total	2,420,988	8,688,954	7,515,786	5,094,798	210.4

²⁶ The OCDP 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).

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.²⁷

Table 48: Working Capital by Organization Size

Working Capital by Size	Working Capital, 2010	Working Capital, 2011	Working Capital, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Very Small (Less than \$100,000)	-78,733	-221	21,752	100,485	-127.6
Small (\$100,000 - 249,999)	1,829,860	1,916,060	2,086,108	256,248	14.0
Medium (\$250,000 - 499,999)	283,684	357,463	426,014	142,330	50.2
Large (\$500,000 - 1,499,999)	2,107,459	2,140,721	2,027,100	-80,359	-3.8
Very Large (\$1,500,000 - 9,999,999)	9,230,208	13,776,000	21,097,394	11,867,186	128.6
Extra Large (\$10,000,000 or greater)	-10,951,490	-9,501,069	-18,142,582	-7,191,092	65.7
Total	2,420,988	8,688,954	7,515,786	5,094,798	210.4

²⁷ 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 1.04 in 2010 to 1.08 in 2012 indicates a modest improvement in short-term liquidity. However, from 2011 to 2012, current ratio declined from 1.14 to 1.08.

Table 49: Current Ratio Detail

Current Ratio	Current Ratio, 2010	Current Ratio, 2011	Current Ratio, 2012
Current Assets	61,425,989	71,581,291	98,299,463
Current Liabilities	59,005,001	62,892,337	90,783,677
Total	1.04	1.14	1.08

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 50: Current Ratio by Organization Size

Current Ratio	Current Ratio, 2010	Current Ratio, 2011	Current Ratio, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Very Small (Less than \$100,000)	0.42	1.00	1.40	0.98	2.3
Small (\$100,000 - 249,999)	7.16	8.06	8.54	1.4	19.3
Medium (\$250,000 - 499,999)	1.49	1.61	1.69	0.2	13.4
Large (\$500,000 - 1,499,999)	2.47	2.30	2.18	-0.3	-11.7
Very Large (\$1,500,000 - 9,999,999)	2.57	3.06	1.91	-0.7	-25.7
Extra Large (\$10,000,000 or greater)	0.78	0.82	0.72	-0.1	-0.1
Total	1.04	1.14	1.08	0.04	3.8

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.²⁸

Liquid Unrestricted Net Assets (LUNA) have decreased by \$85.7 million dollars. LUNA was -\$121.7 million in 2010 and -\$207.4 million in 2012. Decreases in LUNA indicate potential challenges in the longer term.

Table 51: LUNA by Organization Size

LUNA	LUNA, 2010	LUNA, 2011	LUNA, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Very Small (Less than \$100,000)	-134,322	-54,868	-28,728	105,594	78.6
Small (\$100,000 - 249,999)	2,860,722	5,636,879	6,035,093	3,174,371	111.0
Medium (\$250,000 - 499,999)	69,732	247,711	578,601	508,869	729.7
Large (\$500,000 - 1,499,999)	3,577,222	3,488,462	4,823,211	1,245,989	34.8
Very Large (\$1,500,000 - 9,999,999)	-8,443,209	-7,643,340	-24,725,455	-16,282,246	-192.8
Extra Large (\$10,000,000 or greater)	-119,592,018	-129,617,198	-194,088,659	-74,496,641	-62.3
Total	-121,661,873	-127,942,354	-207,405,937	-85,744,064	-70.5

²⁸ 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.

Peer County Analysis

Peer County Revenue

To better understand the performance of Cuyahoga County's arts and culture organizations, this Peer County Analysis section compares the financial and organizational indicators of arts and culture organizations in seven counties that are comparable to Cuyahoga County on different socio-economic measures, based on data entered in the OCPD. The counties included are: Pennsylvania's Allegheny County (includes the city of Pittsburgh; n=103); New York's Erie County (includes the city of Buffalo; n=50), Michigan's Wayne County (includes the city of Detroit; n=40); Pennsylvania's Philadelphia County (includes the city of Philadelphia; n=237); New York's Onondaga County (includes the city of Syracuse; n=25); Ohio's Franklin County (includes the city of Columbus; n=33); Ohio's Hamilton County (includes the city of Cincinnati; n=33). Due to the varying numbers of organizations by county, percent changes from 2010-2012 are the focus of comparison.

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. **Investment income** represents the summation of realized gains/losses and interest & dividends reported in the OCPD.

From 2010-12, Hamilton County experienced the largest percent increase of total revenue of 31.0%. Onondaga County experienced the largest percent decline of 4.0%. Cuyahoga County experienced a percent increase of 0.5%.

Table 52: Peer County Total Revenue

Total Revenue	Total Revenue, 2010	% of Total, 2010	Total Revenue, 2011	% of Total, 2011	Total Revenue, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Allegheny (n=103)	270,435,323	14.8	287,651,154	14.1	310,465,870	15.7	40,030,547	14.8
Cuyahoga (n=96)	358,653,125	19.7	405,953,111	19.9	360,467,629	18.3	1,814,504	0.5
Erie (n=50)	52,462,316	2.9	60,456,247	3.0	59,437,752	3.0	6,975,436	13.3
Franklin (n=33)	86,220,825	4.7	93,837,324	4.6	96,964,619	4.9	10,743,794	12.5
Hamilton (n=33)	144,574,462	7.9	165,525,819	8.1	189,416,903	9.6	44,842,441	31.0
Onondaga (n=25)	15,900,885	0.9	16,198,177	0.8	15,272,193	0.8	-628,692	-4.0
Philadelphia (n=237)	723,750,681	39.7	814,941,679	40.0	741,366,828	37.6	17,616,147	2.4
Wayne (n=40)	171,275,768	9.4	192,910,512	9.5	200,700,814	10.2	29,425,046	17.2
Total	1,823,273,385	100.0	2,037,474,023	100.0	1,974,092,608	100.0	150,819,223	8.3

From 2010-12, Hamilton County experienced the largest percent increase of contributed support (41.6%). Onondaga County experienced the largest percent decline of total contributed support (-8.1%). Cuyahoga County experienced a percent decline (-2.4%).

Table 53: Peer County Contributed Support Detail

Total Contributed Support	Total Contributed Support, 2010	% of Total, 2010	Total Contributed Support, 2011	% of Total, 2011	Total Contributed Support, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Allegheny (n=103)	130,531,815	14.4	131,200,720	13.3	155,199,561	15.9	24,667,746	18.9
Cuyahoga (n=96)	168,221,233	18.5	175,227,993	17.7	164,201,874	16.9	-4,019,359	-2.4
Erie (n=50)	36,550,338	4.0	44,303,761	4.5	43,000,351	4.4	6,450,013	17.6
Franklin (n=33)	45,513,601	5.0	45,187,568	4.6	48,533,062	5.0	3,019,461	6.6
Hamilton (n=33)	65,699,402	7.2	73,966,060	7.5	93,011,741	9.6	27,312,339	41.6
Onondaga (n=25)	9,894,269	1.1	9,628,458	1.0	9,089,844	0.9	-804,425	-8.1
Philadelphia (n=237)	381,990,172	42.0	422,238,860	42.7	373,280,693	38.4	-8,709,479	-2.3
Wayne (n=40)	70,792,143	7.8	86,747,914	8.8	86,945,401	8.9	16,153,258	22.8
Total	909,192,973	100.0	988,501,334	100.0	973,262,527	100.0	64,069,554	7.0

From 2010-12, Franklin and Hamilton Counties experienced the largest percent increase of total earned income (18.5%). Cuyahoga County experienced the only percent decline of total earned income (-16.1%).

Table 54: Peer County Earned Income Detail

Total Earned Income	Total Earned Income, 2010	% of Total, 2010	Total Earned Income, 2011	% of Total, 2011	Total Earned Income, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Allegheny (n=103)	107,118,822	13.5	114,957,118	13.8	117,486,727	14.3	10,367,905	9.7
Cuyahoga (n=96)	138,885,258	17.6	146,508,112	17.6	116,475,183	14.2	-22,410,075	-16.1
Erie (n=50)	13,220,984	1.7	13,859,872	1.7	14,380,756	1.7	1,159,772	8.8
Franklin (n=33)	39,726,535	5.0	48,142,028	5.8	47,075,831	5.7	7,349,296	18.5
Hamilton (n=33)	64,329,804	8.1	68,495,715	8.2	76,214,615	9.3	11,884,811	18.5
Onondaga (n=25)	5,548,750	0.7	6,267,036	0.8	5,897,768	0.7	349,018	6.3
Philadelphia (n=237)	328,060,368	41.5	339,318,751	40.7	339,471,434	41.3	11,411,066	3.5
Wayne (n=40)	94,472,326	11.9	97,165,077	11.6	105,354,296	12.8	10,881,970	11.5
Total	791,362,847	100.0	834,713,709	100.0	822,356,610	100.0	30,993,763	3.9

From 2010-12, the highest percent increase in investment income occurred in Philadelphia County (+108.9%) while the largest percent decrease occurred in Onondaga County (-37.8%). Cuyahoga County experienced a percent increase of 54.8%.

Table 55: Peer County Investment Income

Investment Income	Investment Income, 2010	% of Total, 2010	Investment Income, 2011	% of Total, 2011	Investment Income, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Allegheny (n=103)	32,784,686	26.7	41,493,316	19.4	37,779,582	21.2	4,994,896	15.2
Cuyahoga (n=96)	51,546,634	42.0	84,217,006	39.3	79,790,572	44.7	28,243,938	54.8
Erie (n=50)	2,690,994	2.2	2,292,614	1.1	2,056,645	1.2	-634,349	-23.6
Franklin (n=33)	980,689	0.8	507,728	0.2	1,355,726	0.8	375,037	38.2
Hamilton (n=33)	14,545,256	11.9	23,064,044	10.8	20,190,547	11.3	5,645,291	38.8
Onondaga (n=25)	457,866	0.4	302,683	0.1	284,581	0.2	-173,285	-37.8
Philadelphia (n=237)	13,700,141	11.2	53,384,068	24.9	28,614,701	16.0	14,914,560	108.9
Wayne (n=40)	6,011,299	4.9	8,997,521	4.2	8,401,117	4.7	2,389,818	39.8
Total	122,717,565	100.0	214,258,980	100.0	178,473,471	100.0	55,755,906	45.4

Peer County Individual Support

As a subset of contributed support, **individual support** refers to contributions received from people who are not board members, trustees or advisors of an organization.

From 2010-12, Erie (71.4%), Wayne (46.5%) and Hamilton (19.7%) Counties experienced the largest percent increases in total individual contributed support. Philadelphia (-11.6%), Onondaga (-8.2%), and Cuyahoga (-2.4%) Counties experienced percent declines in total individual contributed support.

Table 56: Peer County Individual Contributed Support Detail

Total Individual Support	Total Individual Support 2010	% of Total, 2010	Total Individual Support 2011	% of Total, 2011	Total Individual Support 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Allegheny (n=103)	14,300,774	7.3	16,280,470	7.8	15,097,709	7.6	796,935	5.6
Cuyahoga (n=96)	39,547,514	20.2	43,392,987	20.9	38,581,132	19.3	-966,382	-2.4
Erie (n=50)	8,171,152	4.2	10,556,399	5.1	14,003,472	7.0	5,832,320	71.4
Franklin (n=33)	7,918,859	4.0	6,128,467	2.9	8,231,958	4.1	313,099	4.0
Hamilton (n=33)	11,512,276	5.9	10,050,219	4.8	13,776,992	6.9	2,264,716	19.7
Onondaga (n=25)	1,990,235	1.0	1,027,974	0.5	1,827,750	0.9	-162,485	-8.2
Philadelphia (n=237)	98,162,788	50.1	100,500,464	48.3	86,759,710	43.5	-11,403,078	-11.6
Wayne (n=40)	14,433,003	7.4	20,024,701	9.6	21,151,090	10.6	6,718,087	46.5
Total	196,036,601	100.0	207,961,681	100.0	199,429,813	100.0	3,393,212	1.7

Peer County Federal and County Support

As a subset of contributed support, **government support** includes funding received from city, county²⁹, state and federal sources. It includes unrestricted, temporarily restricted and permanently restricted support. For the peer county comparison, the analysis focused only on federal and county support. Federal support provides a general indicator of Cuyahoga County's competitiveness in the national arts and culture funding environment, while county support reliance is important to note due to Cuyahoga County's dedicated public support from proceeds of a local cigarette excise tax.

From 2010-12, all counties experienced percent declines in federal support ranging from a low of -15.4% in Allegheny County to a high of -84.0% in Onondaga County. Cuyahoga County experienced -53.3% percent decline.

Table 57: Peer County Total Federal Support Detail

Total Federal Support	Total Federal Support, 2010	% of Total, 2010	Total Federal Support, 2011	% of Total, 2011	Total Federal Support, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Allegheny (n=103)	5,234,849	14.5	3,724,795	12.0	4,429,116	17.0	-805,733	-15.4
Cuyahoga (n=96)	4,571,656	12.7	2,592,190	8.3	2,136,394	8.2	-2,435,262	-53.3
Erie (n=50)	3,598,418	10.0	3,420,324	11.0	2,347,740	9.0	-1,250,678	-34.8
Franklin (n=33)	644,278	1.8	457,012	1.5	244,095	0.9	-400,183	-62.1
Hamilton (n=33)	2,144,825	5.9	2,102,377	6.8	1,505,826	5.8	-638,999	-29.8
Onondaga (n=25)	231,267	0.6	119,566	0.4	36,923	0.1	-194,344	-84.0
Philadelphia (n=237)	14,886,632	41.3	14,044,019	45.1	11,597,158	44.4	-3,289,474	-22.1
Wayne (n=40)	4,739,791	13.1	4,650,397	14.9	3,829,963	14.7	-909,828	-19.2
Total	36,051,716	100.0	31,110,680	100.0	26,127,215	100.0	-9,924,501	-27.5

From 2010-12, Philadelphia County experienced the largest percent increase in total county support (178.9%). Hamilton and Wayne Counties experienced the largest percent decreases (-100.0%).

Table 58: Peer County Total County Support Detail

Total County Support	County Support, 2010	% of Total, 2010	County Support, 2011	% of Total, 2011	County Support, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Allegheny (n=103)	28,622,383	57.3	29,087,391	56.8	32,222,314	58.1	3,599,931	12.6
Cuyahoga (n=96)	15,376,959	30.8	16,529,958	32.3	14,841,711	26.8	-535,248	-3.5
Erie (n=50)	3,327,735	6.7	3,524,976	6.9	6,223,580	11.2	2,895,845	87.0
Franklin (n=33)	1,630,307	3.3	1,476,730	2.9	897,261	1.6	-733,046	-45.0
Hamilton (n=33)	201,378	0.4	0	0.0	0	0.0	-201,378	-100.0
Onondaga (n=25)	781,536	1.6	544,985	1.1	1,219,889	2.2	438,353	56.1
Philadelphia (n=237)	3,450	0.0	15,209	0.0	9,621	0.0	6,171	178.9
Wayne (n=40)	2,400	0.0	0	0.0	0	0.0	-2,400	-100.0
Total County Support	49,946,148	100.0	51,179,249	100.0	55,414,376	100.0	5,468,228	10.9

²⁹ 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.

Peer County Salaries and Fringe

Expenses are the costs associated with carrying out a particular set of organizational activities. As a subset of total expenses, Salaries and Fringe expenses are reported in the OCDP 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.

From 2010-12, total salaries and fringe expense increased for all counties, ranging from 2.1% in Erie County to 14.3% in Onondaga County. Cuyahoga County experienced a 9.7% increase.

Table 59: Peer County Total Salaries and Fringe Detail

Total Salaries and Fringe	Total Salaries and Fringe, 2010	% of Total, 2010	Total Salaries and Fringe, 2011	% of Total, 2011	Total Salaries and Fringe, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Allegheny (n=103)	106,289,714	14.0	112,601,368	14.3	116,999,329	14.3	10,709,615	10.1
Cuyahoga (n=96)	137,346,205	18.0	137,583,476	17.4	150,722,514	18.4	13,376,309	9.7
Erie (n=50)	23,664,457	3.1	23,807,139	3.0	24,172,404	3.0	507,947	2.1
Franklin (n=33)	38,904,033	5.1	40,210,724	5.1	42,194,173	5.2	3,290,140	8.5
Hamilton (n=33)	70,575,346	9.3	70,419,225	8.9	75,385,526	9.2	4,810,180	6.8
Onondaga (n=25)	7,052,207	0.9	7,607,222	1.0	8,063,424	1.0	1,011,217	14.3
Philadelphia (n=237)	298,395,328	39.2	313,658,190	39.7	315,652,950	38.6	17,257,622	5.8
Wayne (n=40)	79,476,652	10.4	83,241,556	10.5	85,339,420	10.4	5,862,768	7.4
Total	761,703,942	100.0	789,128,900	100.0	818,529,740	100.0	56,825,798	7.5

Peer County Pension and Retirement

Salaries and Fringe expenses are reported in the OCDP 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. As a subset of **Salaries and Fringe** expenses, **Pension and Retirement** expenses are defined by the OCDP as an organization's contribution to its employees' pension and retirement funds such as a 401(k).

From 2010-12, Cuyahoga County experienced the largest percent increase in pension and retirement expenses (43.5%). The largest percent decrease occurred in Hamilton County (-58.4%).

Table 60: Peer County Total Pension and Retirement Detail

Total Pension and Retirement	Total Pension and Retirement, 2010	% of Total, 2010	Total Pension and Retirement, 2011	% of Total, 2011	Total Pension and Retirement, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Allegheny (n=103)	3,338,281	10.0	3,456,929	11.8	3,688,860	10.6	350,579	10.5
Cuyahoga (n=96)	8,490,878	25.5	6,646,835	22.6	12,187,417	35.1	3,696,539	43.5
Erie (n=50)	652,971	2.0	635,132	2.2	678,124	2.0	25,153	3.9
Franklin (n=33)	939,089	2.8	936,722	3.2	997,618	2.9	58,529	6.2
Hamilton (n=33)	3,650,065	11.0	1,539,551	5.2	1,519,599	4.4	-2,130,466	-58.4
Onondaga (n=25)	186,920	0.6	199,312	0.7	189,514	0.5	2,594	1.4
Philadelphia (n=237)	12,028,048	36.1	12,538,785	42.6	11,880,908	34.2	-147,140	-1.2
Wayne (n=40)	4,000,872	12.0	3,464,158	11.8	3,622,768	10.4	-378,104	-9.5
Total	33,287,124	100.0	29,417,424	100.0	34,764,808	100.0	1,477,684	4.4

Peer County Salaries per FTE

A subset of **Salaries and Fringe expenses**, **Salaries** expenses are defined as an organization's total expense for salaried and hourly employees. **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. **Salaries per FTE** is obtained by the dividing total salaries by Total full-time and part-time employees (FTEs) paid by the number of full-time equivalents (FTEs).

Overall, the salaries per FTE for all counties is relatively stable across the peer county set with the largest percent gain occurring in Onondaga County (+6.0%) and the largest percent decline occurring in Hamilton County (-5.8%), Cuyahoga County experienced a percent increase of 0.5%.

Table 61: Salaries per FTE All Counties Summary Table

Salaries per FTE	Salaries per FTE, 2010	Salaries per FTE, 2011	Salaries per FTE, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Allegheny (n=103)	39,203.08	40,470.33	38,753.75	-449.33	-1.1
Cuyahoga (n=96)	48,294.86	49,927.77	48,543.35	248.49	0.5
Erie (n=50)	35,082.18	34,588.10	33,257.85	-1,824.33	-5.2
Franklin (n=33)	37,777.58	36,457.56	36,437.93	-1,339.66	-3.5
Hamilton (n=33)	42,878.06	36,957.48	40,390.15	-2,487.91	-5.8
Onondaga (n=25)	31,699.39	33,140.80	33,590.31	1,890.92	6.0
Philadelphia (n=237)	46,515.46	47,709.80	47,990.71	1,475.25	3.2
Wayne (n=40)	36,685.83	37,632.26	38,695.97	2,010.14	5.5

Table 62: Salaries per FTE – Allegheny County Detail

Salaries per FTE – Allegheny County	Salaries per FTE, 2010	Salaries per FTE, 2011	Salaries per FTE, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Salaries	84,477,141	89,372,656	93,007,064	8,529,923	10.1
Total full-time and part-time employees (FTEs)	2,154.86	2,208.35	2,399.95	245.09	11.4
Salaries per FTE	39,203.08	40,470.33	38,753.75	-449.33	-1.1

Table 63: Salaries per FTE – Cuyahoga County Detail

Salaries per FTE – Cuyahoga County	Salaries per FTE, 2010	Salaries per FTE, 2011	Salaries per FTE, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Salaries	109,066,224	111,150,206	116,637,054	7,570,830	6.9
Total full-time and part-time employees (FTEs)	2,258.34	2,226.22	2,402.74	144.40	6.4
Salaries by FTE	48,294.86	49,927.77	48,543.35	248.49	0.5

Table 64: Salaries per FTE – Erie County Detail

Salaries per FTE – Erie County	Salaries per FTE, 2010	Salaries per FTE, 2011	Salaries per FTE, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Salaries	19,523,936	19,603,843	19,767,800	243,864	1.2
Total full-time and part-time employees (FTEs)	556.52	566.78	594.38	37.86	6.8
Salaries per FTE	35,082.18	34,588.10	33,257.85	-1,824.33	-5.2

Table 65: Salaries per FTE – Franklin County Detail

Salaries per FTE – Franklin County	Salaries per FTE, 2010	Salaries per FTE, 2011	Salaries per FTE, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Salaries	32,558,233	33,430,490	34,982,597	2,424,364	7.4
Total full-time and part-time employees (FTEs)	861.84	916.97	960.06	98.22	11.4
Salaries per FTE	37,777.58	36,457.56	36,437.93	-1,339.66	-3.5

Table 66: Salaries per FTE – Hamilton County Detail

Salaries per FTE – Hamilton County	Salaries per FTE, 2010	Salaries per FTE, 2011	Salaries per FTE, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Salaries	54,635,229	56,577,463	60,506,060	5,870,831	10.7
Total full-time and part-time employees (FTEs)	1,274.20	1,530.88	1,498.04	223.84	17.6
Salaries per FTE	42,878.06	36,957.48	40,390.15	-2,487.91	-5.8

Table 67: Salaries per FTE – Onondaga County Detail

Salaries per FTE – Onondaga County	Salaries per FTE, 2010	Salaries per FTE, 2011	Salaries per FTE, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Salaries	5,795,917	6,192,359	6,580,006	784,089	13.5
Total full-time and part-time employees (FTEs)	182.84	186.85	195.89	13.05	7.1
Salaries per FTE	31,699.39	33,140.80	33,590.31	1,890.92	6.0

Table 68: Salaries per FTE – Philadelphia County Detail

Salaries per FTE – Philadelphia County	Salaries per FTE, 2010	Salaries per FTE, 2011	Salaries per FTE, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Salaries	237,852,633	248,274,175	249,097,706	11,245,073	4.7
Total full-time and part-time employees (FTEs)	5,113.41	5,203.84	5,190.54	77.13	1.5
Salaries per FTE	46,515.46	47,709.80	47,990.71	1,475.25	3.2

Table 69: Salaries per FTE – Wayne County Detail

Salaries per FTE – Wayne County	Salaries per FTE, 2010	Salaries per FTE, 2011	Salaries per FTE, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Salaries	63,579,485	67,341,051	68,963,575	5,384,090	8.5
Total full-time and part-time employees (FTEs)	1,733.08	1,789.45	1,782.19	49.11	2.8
Salaries per FTE	36,685.83	37,632.26	38,695.97	2,010.14	5.5

Peer County Median Ticket Prices

In the OCPD, organizations are asked to report their **median ticket price** by making a list of all of their admission/ticket prices in ascending order and reporting the price in the middle—or the average of the two in the middle. The table below contains the median ticket price of all reported median ticket prices.

From 2010-12, the highest percent increase in median ticket price occurred in Cuyahoga County (+15.9%) while the largest percent decrease occurred in Franklin County (-18.5%).

Table 70: Peer County Median Ticket Prices

Median Ticket Prices	Median Ticket Prices, 2010	Median Ticket Prices, 2011	Median Ticket Prices, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Allegheny (n=103)	15.00	15.00	15.00	0.00	0.0
Cuyahoga (n=96)	15.00	18.00	17.38	2.38	15.9
Erie (n=50)	10.00	10.00	10.00	0.00	0.0
Franklin (n=33)	19.00	16.50	15.48	-3.52	-18.5
Hamilton (n=33)	17.50	18.17	15.00	-2.50	-14.3
Onondaga (n=25)	13.25	13.50	12.25	-1.00	-7.5
Philadelphia (n=237)	15.00	15.00	15.00	0.00	0.0
Wayne (n=40)	10.00	10.00	9.00	-1.00	-10.0

Peer County 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.³⁰

Liquid Unrestricted Net Assets (LUNA) values for all counties except Cuyahoga greater than zero.

Table 71: Peer County LUNA

LUNA	LUNA, 2010	LUNA, 2011	LUNA, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Allegheny (n=103)	94,113,028	95,334,105	99,960,724	5,847,696	6.2
Cuyahoga (n=96)	-121,661,873	-127,942,354	-207,405,937	-85,744,064	-70.5
Erie (n=50)	7,914,619	7,177,654	1,078,937	-6,835,682	-86.4
Franklin (n=33)	3,506,670	6,402,878	7,911,838	4,405,168	125.6
Hamilton (n=33)	4,139,378	12,828,069	25,599,580	21,460,202	518.4
Onondaga (n=25)	2,652,905	2,340,969	2,168,432	-484,473	-18.3
Philadelphia (n=237)	27,937,975	14,892,326	30,905,135	2,967,160	10.6
Wayne (n=40)	5,815,659	90,160,590	90,042,633	84,226,974	1448.3
Total	24,418,361	101,194,237	50,261,342	25,842,981	105.8

³⁰ 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.

Peer County 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.³¹ 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.

From 2010-12, the highest percent increase in endowment occurred in Hamilton County (+18.0%) while the largest percent decrease occurred in Onondaga County (-18.9%). Cuyahoga County experienced a percent increase of 11.9%.

Table 72: Peer County Endowment

Endowment	Endowment, 2010	% of Total, 2010	Endowment, 2011	% of Total, 2011	Endowment, 2012	% of Total, 2012	Net Gain/Loss 2010 - 2012	% Change, 2010 - 2012
Allegheny (n=103)	480,257,377	13.9	473,966,718	12.6	500,170,692	13.3	19,913,315	4.1
Cuyahoga (n=96)	915,667,376	26.6	1,055,795,442	28.1	1,025,022,033	27.4	109,354,657	11.9
Erie (n=50)	115,931,625	3.4	130,423,620	3.5	126,743,557	3.4	10,811,932	9.3
Franklin (n=33)	18,569,326	0.5	18,135,576	0.5	18,977,549	0.5	408,223	2.2
Hamilton (n=33)	171,512,952	5.0	188,855,909	5.0	202,364,923	5.4	30,851,971	18.0
Onondaga (n=25)	3,686,934	0.1	2,987,632	0.1	2,989,371	0.1	-697,563	-18.9
Philadelphia (n=237)	1,274,022,468	37.0	1,414,122,872	37.7	1,374,820,686	36.7	100,798,218	7.9
Wayne (n=40)	467,737,022	13.6	470,213,095	12.5	496,529,074	13.2	28,792,052	6.2
Total	3,447,385,080	100.0	3,754,500,864	100.0	3,747,617,885	100.0	300,232,805	8.7

³¹ 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).