SMU DataArts

Navigating Recovery: Arts and Culture Financial and Operating Trends in Chicago

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for the City of Chicago Department of Cultural Affairs and Special Events

October 2023

Executive Summary

"We were planning our return during COVID and thought it would come back to what it was. It never will be back to what it was. If we know folks aren't coming back right away -- especially for new works -- how can we properly scale the operations and execution of them?"

– Performing Arts Organization Leader, Spring 2023

While the COVID-19 public health emergency officially came to an end on May 11, 2023, there is a growing – rather than waning -- sense of financial and operating crisis in the arts. The American Alliance of Museums reported in June 2023 that two-thirds of surveyed museums report attendance 29% below pre-pandemic levels, on average.[1] The crisis has hit particularly hard in the national nonprofit theatre sector, which one guest essayist for the *New York Times* described as "imploding before our eyes."[2] Since mid-June 2023, L.A.'s Center Theatre Group announced layoffs and the indefinite closure of the Mark Taper Forum, one of the country's largest theatres; Chicago's Tony-winning Lookingglass Theatre announced a year-long pause in new productions and layoffs impacting 50% of its staff; and the Public Theatre in New York announced reduced programming and double-digit percentage reductions in staff. TRG Arts, a prominent arts consulting firm with a large set of data on U.S. and U.K. household performing arts purchases, reports that theatre was the hardest hit and slowest to recover among the performing arts sectors it studies, in terms of tickets, ticket revenue, and number of gifts.[3]

In January 2023, Chicago's Department of Cultural Affairs and Special Events (DCASE) contacted SMU DataArts for an examination of financial and operating trends among its applicant organizations from 2019 through 2022, and an analysis of whether they varied for organizations with different characteristics such as budget size, discipline, and mission focus that celebrates the culture of a specific population. The project could get started in April 2023, once applications to DCASE for Chicago Arts Recovery Program (CARP) funding were in.[4] This would be a first look at the health of many of the city's arts and cultural organizations before, during, and emerging from the pandemic. At the time, many in the arts field anticipated a quick return to better days in 2023, as exemplified in the quote above.

Despite a 2022 uptick in many financial and operating trends, full recovery has not been swift nor is it guaranteed in the future. A look in the rearview mirror provides context for the underlying challenges that a lot of organizations are facing today. It shows why many organizations are experiencing crisis now: **dwindling ticket sales, increased costs, and private donations that failed to keep pace with inflation.** It also shows the temporary lifeline provided by government relief funding, impact on bottom line and working capital, as well as how **different kinds of organizations are bucking trends and thriving.**

This project attempted to synthesize as much data as possible to understand a spectrum of trends from 2019 to 2022 for as many Chicago arts and cultural organizations as possible: those that completed SMU DataArts' Cultural Data Profile (CDP) or a CARP application. The analyses were supplemented with data for organizations that completed a DCASE CityArts grant application or IRS 990, where available. We refer to organizations with a budget under $150,000 as small organizations, those with a budget between $150,000 to $1 million as medium, and organizations with total expenses exceeding $1 million as large.

[1] American Alliance of Museums, *Annual National Snapshot of United States Museums*, June 27, 2023, Accessed from https://www.aam-us.org/2023/06/27/museum-field-attendance-financial-staffing-recovery-to-take-years-new-survey-finds/

[2] Butler, Isaac, "American Theatre Is Imploding Before Our Eyes," *The New York Times*, July 19, 2023. Accessed 20 July 2023 from https://www.nytimes.com/2023/07/19/opinion/theater-collapse-bailout.html

[3] Robinson, J. *Not All Recoveries are Created Equal: A Snapshot of the 4 Genres.* TRG Arts/Purple Seven. Accessed from https://trgarts.com/blog/not-all-recoveries-are-created-equal.html.

[4] The CARP program is supported by federal funding awarded to the City of Chicago by the US Treasury through American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds.

Unless otherwise noted, financial growth figures reflect a 15% adjustment for inflation since what cost $100 in December 2019 cost $115 in December 2022.[5] Inflation not only has a very real impact on the cost of producing, presenting, and exhibiting art and operating organizations, but it also creates the kind of economic uncertainty that makes people not want to – or unable to -- spend as much money as they once did.

The following key findings from this analysis of Chicago trends from 2019 to 2022 illuminate current challenges and bright spots, which resonate with those identified nationally.

Dwindling Audiences

A key contributor to the current crises is dwindling attendance and its impact on earned revenue, which supported an average of 6% less of total expenses in 2022 than in 2019 among the Chicago organizations studied, and 15% less of total expenses for theatres included in this cohort. COVID was a major factor in the attendance drop-off, but in many ways, it intensified declining trends that existed pre-pandemic.

Historically, subscribers and members have been a substantial presence among in-person attendees. These folks represent a base of loyal patrons who provide the security of up-front cash and fill capacity throughout the year, and who require less marketing expenditure to attract and retain than transactional customers. The pandemic exacerbated the ongoing trend of declines in relational customers in the performing arts and museum sectors. For instance, over the past 20 years, theatre subscription sales nationally were at their highest in 2005. They dropped precipitously during the Great Recession of 2007-2009 and continued their downward slide thereafter.[6] Nevertheless, subscribers still filled nearly a quarter of available theatre seats on average nationally heading into the pandemic.[7]

From 2019 to 2022, Chicago performing arts organizations and museums in the study saw 26% and 29% further declines in the number of subscribers and members, respectively, reflecting the national trends. For Chicago theatres in particular, the 4-year drop in the number of subscribers averaged 39%. It is interesting to note that "other" nonprofits, which includes media organizations, doubled their numbers as people flocked to subscribe to their online programming during the pandemic. Across all arts sectors in Chicago, subscriber and member revenue was 61% lower in 2022 than in 2019. For the subset of theatres, the 4-year drop in subscription revenue was 65%. When revenue declines exceed the decline in number of relational customers, it means there was also less revenue per subscriber or member over time.

In-person attendance overall naturally slowed to a trickle during pandemic-related closures for Chicago organizations of all sizes and sectors. It recovered somewhat in 2022 but was still 60% lower than it was pre-pandemic. The fact that fifteen Chicago organizations reported in-person attendance in excess of 200,000 people in 2019 whereas only one organization exceeded 200,000 attendees in 2022 underscores the pervasiveness of attendee losses.

In-person attendance decreases for performing arts (-59%) and other arts and cultural organizations (-73%) were far more severe than those of museums (-14%) in the Chicago organizations studied. Generally speaking, museums were able to open their doors sooner than performing arts or other organizations (e.g., arts education, community-based) given their advantage of flexible entry times, ability to control the flow of people, relatively low interaction between visitors and both staff and artists, and frequent availability of outdoor spaces that allow for freedom of movement and natural air flow. Other studies confirm that the earlier organizations could resume in-person activity, the sooner their attendees and associated revenue returned.[8]

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[5] We base the 15% adjustment for inflation in the discussion trends on compounded annual average changes in the Consumer Price Index for all urban consumers as reported by the U.S. Department of Commerce's Bureau of Labor Statistics: https://www.bls.gov/data/inflation_calculator.htm

[6] Voss, Z.G., T. Eyring, and M. Lasaga (2019), *Theatres at the Crossroads: Overcoming Downtrends & Protecting Your Organization Through Future Downturns*, SMU DataArts. Accessed from https://culturaldata.org/pages/theatres-at-the-crossroads/

[7] Fonner, D., Z.G. Voss, G. B. Voss, T. Eyring, A. Budhu, and L. Baskin (2020), *Theatre Facts 2019*, Theatre Communications Group. Accessed from https://drive.google.com/file/d/1CMouWlAmmY-XspEJRXKUOoDcCiRxcCLr/view

[8] Robinson, J. *Not All Recoveries are Created Equal: A Snapshot of the 4 Genres*. TRG Arts/Purple Seven. Accessed from https://trgarts.com/blog/not-all-recoveries-are-created-equal.html.

Ability to re-open sooner is certainly a contributing factor to the differences in average attendance loss between sectors in 2022, and there is testimony regarding positive performance from theatres that were able to get back to engaging people through programming sooner.[9] Another complicating factor, however, is that the lack of flexibility in the operating model of the performing arts runs counter to the way most people now consume in the rest of their daily lives, and there are widespread reports from performing arts organizations that attendance remains below pre-pandemic levels in 2023. Live performance attendance requires that people are able to come at curtain time, not at their convenience. Use of cell phones is strictly prohibited in most venues at a time when Americans, who spend an average of 5 hours and 25 minutes on their mobile phones daily and check their phones an average of 58 times daily,[10] feel shorted if they cannot photograph or film their experience to share on social media.

In addition, many people developed new interests and habits while performing arts organizations' doors were closed. Netflix and other forms of streamed entertainment emerged as desirable substitutes. During this time, people also sought greater relevance from arts organizations.[11] It is apparent that the in-person attendance experience no longer holds the same lure as it once did for some.

In Chicago as in the country more broadly, there was an explosion of digital programming that arts organizations themselves began offering during the pandemic as they sought to continue serving their communities, much of which was offered free of charge in keeping with most digital content. Medium and large budget Chicago organizations radically increased the amount they spent on digital programs with the onset of the pandemic. However, organizations across the country had difficulty monetizing a revenue stream from digital programming[12] and there were fears of digital programming cannibalizing in-person attendance once doors re-opened.[13] There are early signs that digital offerings have not been sustained at pandemic-era levels, particularly among theatres. An analysis of SMU DataArts' trend data nationally reveals that 86 of 120 theatres that reported offering virtual productions in 2020 or 2021 offered fewer in 2022.

Attendance decreases varied somewhat for organizations with different combinations of characteristics. Museums tend to have larger budgets than performing arts or other organizations; Black, Indigenous, and People of Color (BIPOC)[14] centered organizations and those whose mission focuses on the story or artistry of other specific populations (e.g., a children's theatre, a gay men's chorus, etc.) tend to have smaller budgets than their non-BIPOC counterparts. This underscores two related trends in Chicago: **1) larger organizations seeing slightly lower percentage decreases in in-person attendance than small or medium budget organizations, and 2) BIPOC organizations seeing somewhat deeper in-person attendance losses.**

Fewer people resulted in less program revenue earned from ticket sales, admission fees, tuition for educational programs, and the like. **This main source of earned revenue was 46% lower in 2022 than in 2019,** despite nearly tripling in nominal dollars from 2021 to 2022. It also accounted for less of total earned revenue over time. **It comprised 60% of revenue earned in 2019, dropped to 29% in 2021,**

[9] Weinert-Kendt, R. "If you Rebuild It, Will They Return?" *American Theatre*, March 20, 2023. Accessed from https://www.americantheatre.org/2023/03/20/if-you-rebuild-it-will-they-return/

[10] Hiran, H., and T. Dobrilova, "How Much Time Does the Average American Spend on Their Phone in 2023," Techjury.net, July 12, 2023. Accessed from https://techjury.net/blog/how-much-time-does-the-average-american-spend-on-their-phone/

[11] Benoit-Bryan, J., M. Smith, and P. Linett, *Rethinking Relevance, Rebuilding Engagement*, Slover Linett Audience Research, January 2022. Accessed from Rethinking relevance, rebuilding engagement: Findings from the second wave of a national survey about culture, creativity, community and the arts | Slover Linett.

[12] Ibid.

[13] Thomson, K., K. Purcell and L. Rainie, "Overall Impact of Technology on the Arts," Pew Research Center, January 4, 2023. Accessed from https://www.pewresearch.org/internet/2013/01/04/section-6-overall-impact-of-technology-on-the-arts/

[14] We identified organizations as BIPOC for this study based on their response to either the self-reported by, for and about information provided via grantee applications to DCASE (primary population served: BIPOC/ALANNA) as well as self-reported by, for and about information provided via SMU DataArts' Cultural Data Profile (Is your organization's mission rooted in an explicitly identified ethnic, cultural, or other demographic voice? Does your organization primarily serve (or seek to serve) a specific audience?)

and was 46% of total revenue earned in 2022. Other sources of earned revenue partially made up for the program revenue losses, particularly in 2020 and 2021.

In-person attendance has been coming back since about May 2021, but slowly. The question now is how long will it plateau, or is it going to continue to slowly rebuild to earlier levels? That remains to be seen. New models for pricing, packaging, programmatic offerings, and location of programming have emerged during the pandemic. By way of illustration, American Alliance of Museums has promoted adoption of monthly rather than annual museum membership, a successful idea adopted from other nonprofit sectors.[15] Dallas Black Dance Theatre quickly found a way to provide digital programming that generates positive net revenue, attracts first-time visitors to in-person performances, and expands the company's international reach.[16] New Haven's Long Wharf Theatre left its permanent space and became itinerant, not only to forego paying rent but also to adopt a more community-oriented model.[17] Philadelphia's Bearded Ladies Cabaret Company outfitted a truck as a mobile theatre, which has opened doors to new programs and ways to serve their community.[18] The Myrna Loy Center in Helena, MT, rented its space and did private showings for family-friend COVID pods, and has increasingly invested in being the social hub for the community.[19]

Increased Costs, Shrinking Budgets

While the average Chicago organization cut total expenses by 8% in nominal dollars, because every dollar had less buying power in 2022 than in 2019, the real change was an average budget that was 20% lower three years later. Performing arts organizations underwent the greatest reduction in total expenses (-22%), followed by museums (-13%). Theatres' budget reductions were aligned with performing arts organizations more generally.

Overall, the Chicago organizations studied substantially reduced staff during the pandemic but reinstated all but 10% of employees in 2022, with the elimination of two full-time positions per organization on average. However, this employment trend was driven by large organizations. Small and medium budget organizations slightly increased their average staff sizes. BIPOC organizations and those whose mission focuses on the story or artistry of other specific populations grew their staff through the addition of both full-time and part-time employees.

Despite budget cuts, arts and cultural organizations remained committed to artists. Across all budget sizes and arts sectors, Chicago organizations hired more artists over time. BIPOC organizations stood out in their commitment to hiring artists, increasing their artistic fold by more than 80% from 2019 to 2022.

Compared to other arts and culture sectors, staff reductions were more pronounced in the Chicago performing arts organizations and museums studied. Both averaged 29% reductions in full-time staff, as well as double-digit reductions in part-time staff, for overall staff losses of 23% and 35%, respectively. Looking more closely, we see that **staff reductions in theatres were even more draconian, with 44% fewer full-time staff and 47% fewer part-time staff in 2022 than in 2019.** These cuts reveal how strongly this phenomenon gripped the theatre sector even before the recent news announcements of staff reductions at numerous large theatres.

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[15] Siemer, R., and J. Lewis, *Monthly Subscriptions Make Membership Easy to Say Yes To*, American Alliance of Museums, February 24, 2021. Accessed from https://www.aam-us.org/2021/02/24/monthly-subscriptions-make-membership-easy-to-say-yes-to/.

[16] Myong, E., *How Dallas Black Dance Theatre Attracted Audiences from 35 Countries*, KERA, June 27, 2023, Accessed from https://www.keranews.org/arts-culture/2023-06-27/how-dallas-black-dance-theatre-attracted-audiences-from-34-countries-outside-the-u-s .

[17] Gellman, L. *Long Wharf Theatre Pivots to Itinerant Model*, Arts Council Greater New Haven, February 23, 2022. Accessed from Long Wharf Theatre Pivots To Itinerant Model (newhavenarts.org).

[18] Plettner-Saunders, V. and J. Carnwath (2021), *Adapting in Crisis: Case Studies of Resilience in the Arts*, Knight Foundation. Accessed from https://knightfoundation.org/reports/adapting-in-crisis-case-studies-of-resilience-in-the-arts/.

[19] Lindsay, D. "4 Performing-Arts Groups Innovate to Survive – and Thrive – in the Post-Covid Era," The Chronicle of Philanthropy, July 17, 2023. Accessed from 4 Performing-Arts Groups Innovate to Survive — and Thrive — in the Post-Covid Era (philanthropy.com)

The employee trends in the Chicago performing arts organizations studied belie national trends. National data on performing arts companies from the U.S. Bureau of Labor Statistics show that the number of employees in the sector finally eclipsed pre-pandemic levels in late-2022, exceeding pre-pandemic levels by roughly 6% by May 2023.[20] However, total payrolls for these performing arts companies have only increased by about 5% over the period, showing that salaries on average have not kept up with inflation.[21] Conversely, Chicago's museum employee trends are directionally similar to those nationally, but more pronounced. American museum employee counts are still about 4% lower than pre-pandemic levels as of May 2023, and aggregate payrolls have increased for museums by roughly 19%, which exceeds inflation over the period.[22] However, the average weekly earnings for museum sector employees is still almost 20% lower than the average U.S. worker; performing arts company employee salaries trail the average U.S. worker by 33%.[23] **Through 2023, the potential over-staffing of performing arts companies relative to dwindling audiences, increased payroll expenses relative to budget cuts, and low relative wages for employees have created conditions that may explain some recent layoffs and closures seen nationwide.**

In Chicago, as in the arts field nationally, budget reductions were mainly achieved through cutbacks in the scale and number of programmatic offerings such as productions, exhibitions, education programs, lecture series, and the like. **In the organizations studied, there were nearly two-thirds fewer programs offered in 2022 than in 2019.** National news in the summer of 2023 highlights more of the same, especially among theatres. Many have reduced the number of plays produced or eliminated programmatic series entirely, such as the much-publicized decision by the Public Theater to cease its Under the Radar Festival and the cancellation of the Humana Festival of New American Plays at Actors Theatre of Louisville.[24]

Private Donations Failed to Keep Pace with Inflation

Private giving by trustees, other individuals, and foundations supported virtually the same level of Chicago organizations' total expenses in 2022 as in 2019 and 2020, with only 1% difference over time. It is important to keep in mind that expense levels were lower in 2022, so covering the same percentage of expenses over time simply means that the change in private giving was either not sufficient to change the relationship with expenses, or that it was lower over time, too.

Fiduciary responsibility makes trustees arguably the donor group with closest ties to the organization. During 2021, the peak pandemic year when most organizations were closed to in-person activity and budgets were slashed, trustees stepped up their support. The average Chicago organization's trustee support more than tripled that year and it covered 18% of expenses rather than 4% to 6% as it did other years, including 2022.[25] Large organizations' trustees in particular provided exceptional support during and coming out of the pandemic, whereas that of small organizations was a 3% loss in the amount of expenses supported by trustee giving from 2019 to 2022.

Other individual donors (non-trustees) came out in support of these Chicago organizations with as consistent a showing during COVID as they had pre-pandemic. Overall, individual giving was virtually flat in nominal dollars, meaning that growth in this area did not keep pace with inflation. It's easy to understand how individuals, who themselves are confronting the effects of inflation in their personal spending, may not think twice about how the $100 they gave last year does not go as far for the organization as it did this year. BIPOC organizations bucked the trend, with a 46% increase in individual contributions that supported 5% more of their total expenses over time.

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[20] See U.S. BLS data at https://beta.bls.gov/dataViewer/view/timeseries/CES7071110001

[21] See U.S. BLS data at https://beta.bls.gov/dataViewer/view/timeseries/CES7071110057

[22] See U.S. BLS data at https://beta.bls.gov/dataViewer/view/timeseries/CES7071211001 and https://beta.bls.gov/dataViewer/view/timeseries/CES7071211057

[23] See U.S. BLS data at https://beta.bls.gov/dataViewer/view/timeseries/CES7071211011 and https://beta.bls.gov/dataViewer/view/timeseries/CES7071110011 and https://beta.bls.gov/dataViewer/view/timeseries/CES0500000011

[24] Butler, Isaac, "American Theatre Is Imploding Before Our Eyes," *The New York Times*, July 19, 2023. Accessed 20 July 2023 from https://www.nytimes.com/2023/07/19/opinion/theater-collapse-bailout.html

[25] The 2019, 2020, and 2022 levels are very similar to historical levels of trustee support for the average arts and cultural organization in markets nationally. See https://culturaldata.org/the-fundraising-report/by-source-indices/trends/

On average overall, total foundation support diminished by 21% over time. There were notable differences, though, between different kinds of organizations. Large organizations averaged a 27% decrease in foundation support and medium organizations a 17% decrease. Small organizations bucked the overall trend with 59% growth in foundation support, and BIPOC organizations increased their foundation funding but not enough to keep up with inflation.

Government Relief Proved Essential, Especially to the Performing Arts

Total Government funding supported an increasing level of the average organization's expenses over the past four years, rising from 4% to 12%. Federal relief programs kept many organizations afloat during the pandemic and saved jobs in the arts, fulfilling their intended purpose. Large organizations, and especially performing arts organizations, benefitted from exceptional government support from programs such as the Small Business Administration's Payroll Protection Program and Shuttered Venue Operating Grants.

The vast majority of federal relief dollars that buoyed many organizations during years of pandemic crisis have now run out. The duration of relief funds has not matched the slower rebuild and return experienced by most arts organizations, particularly theatres. The recovery is still in process and the relief is no longer there.

Bottom Line and Working Capital

Through 2022, Chicago organizations weathered the crises of recent years by scaling back their operations and attracting revenue that, while lower over time, exceeded the amount of their reduced expenses. This resulted in annual surpluses, rising from the equivalent of 2% of expenses in 2019 to 12% in 2022. BIPOC organizations ended 2022 with a 13% surplus but arrived at the trend differently, with total revenue growth and virtually flat expense change.

These surpluses left organizations with liquidity in the form of positive working capital each year. Working capital reflects the resources available to meet day-to-day cash needs and obligations, including savings, and is a simple calculation of current assets less current liabilities. When organizations have sufficient working capital, they can manage and take risks, navigate unpredictable shortfalls in revenue, fix or replace facilities and equipment, and experiment artistically in ways that might not otherwise be affordable.[26] Shrinking working capital reduces flexibility.

Large organizations' working capital diminished relative to expenses, driven by mounting short-term obligations to others, such as banks, vendors, or employees. By contrast, small organizations increased their level of working capital relative to expenses by 40% over time and medium organizations 20%. These trends are not out of the ordinary. For example, prior research shows that 2016 capped off a four-year period during which small organizations increased their working capital, mid-sized organizations maintained their liquidity, and large-budget organizations experienced erosion in working capital levels as they added fixed costs and fixed assets.[27]

Trends seen in Chicago are a microcosm of broader experiences elsewhere. Within these trends, there are encouraging findings, but the news is not all positive. Nevertheless, the final story on 2023 remains unwritten. Time will tell whether the resiliency exhibited by arts and cultural organizations in the wake of previous crises will prevail, or whether this proves to be a crisis like no other. Predictions about the end of the American theatre have surfaced time and again over the past 50 years yet, to date, they have not materialized. Survival hinges on arts organizations embracing and adapting new models, building and bolstering relationships, and rethinking how they understand and meet the needs of those they seek to serve.

[26] Thomas, R., and Z. Voss (2018), *Five Steps to Healthier Working Capital*, SMU DataArts. Accessed from https://culturaldata.org/white-papers/five-steps-to-healthier-working-capital/
[27] Ibid.

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METHODOLOGY

This project attempted to synthesize as much data as possible for as many DCASE applicants as possible. That meant integration of each single organization's available data from numerous sources for the years 2019, 2020, 2021, and 2022. This process followed a progression:

- If an organization had CDP data for a year, it was read in first. There was 4-years of CDP data for 38 organizations.
- If there was no CDP data for 2019 and/or 2022, then we pulled in CARP data for those years. This was the case for 44 organizations.
- There were a limited number of measures that could be analyzed with CityArts data. If an organization had neither CDP nor CARP data in a given year, we pulled in CityArts data when available for that year.
- If there was no CDP, CARP, or CityArts data in a given year, the final data source that we integrated was IRS990s. As was the case with CityArts data, the IRS990 data could address only a very limited number of topline measures.

Our 4-year trends follow the same set of organizations over time. Doing so avoids variations and skewing attributable to organizations with exceptional activity participating in some years but not in others. In addition to 4-year trends that show year-on-year change, we analyzed data for the bookended trend years of 2019 and 2022 alone. This brought in organizations that completed CARP and/or CityArts in these years but did not provide annual data in interim years. We report whether the addition of these organizations altered or reinforced the trend of the group that reported annually.

We note that the most frequent denominator in these metrics is Total Expenses, and yet the amount of average expenses shown varies from table to table. This is because we average the Total Expenses of the exact same set of organizations for which we report data on the numerator in each case (e.g., the number of organizations that reported Individual Contributions is quite different than the number that reported Total Government Support). Even though the same number of organizations may be reflected in multiple analyses, Total Expenses shown may not be identical if the composition of the group was not the same. It is reassuring to note that similar expense trends – as well as trends for nearly every metric -- emerged regardless of the set of organizations studied, which reinforces confidence in the results.

Some CARP application questions were required whereas others were optional. It was not possible to ascertain from the data with any confidence whether a response of "0" represented an intentional reporting of zero activity in that area, or whether the respondent skipped the optional question. Therefore, analysis of responses to a required CARP question include zero as a numeric value factored into the average, whereas analysis of responses to optional questions exclude zeros from the calculation of averages.

We base the 15% adjustment for inflation in the discussion trends on compounded annual average changes in the Consumer Price Index for all urban consumers as reported by the U.S. Department of Commerce's Bureau of Labor Statistics.[28] We adjust for inflation since prices and wages rise. This means organizations need to bring in more income over time just to keep up with the fact that a dollar today does not buy what it bought yesterday. What cost $100 in December 2019 cost $115 in December 2022, so the buying power of every dollar raised and earned has to be adjusted in order to maintain the same operating level. Therefore, all financial growth figures referenced in the text of this report reflect these adjustments for inflation unless otherwise noted. The chart amounts, however, are not adjusted for inflation.

Charts and tables of trends by budget size, arts sector, and focus on a specific population appear in appendices; observations about noteworthy trends have been incorporated into the corresponding overall metric in the main body of the report.

[28] See https://www.bls.gov/data/inflation_calculator.htm

Fundraising

In this section we report on trends in total contributed support, return on fundraising, and the level of expenses that each of the major sources of private and public philanthropy supported.

Total Contributed Support

(86 Organizations completed both of these line items all four years, either through the CDP or CARP application, or via IRS990.)

In 2019, contributions supported 50% of expenses, on average, rising to 85% in 2021 and falling slightly to 80% by 2022 (see Figure 1).[29] As organizations closed their doors to in-person operations in 2020 and the pandemic severely limited their ability to consistently offer live programming in 2021, total expenses were cut and contributed revenue was increasingly relied upon for sustenance.

As detailed below, government relief funds bolstered the exceptional support of operations in 2022. Average expenses were 8% below their 2019 level in 2022 in nominal dollars (see Table 1). However, every dollar had less buying power in 2022 than in 2019, so the real change was an average budget that was 20% lower over time coupled with a 26% increase in contributions.

FIGURE 1: CONTRIBUTED INCOME AS A PERCENTAGE OF EXPENSES

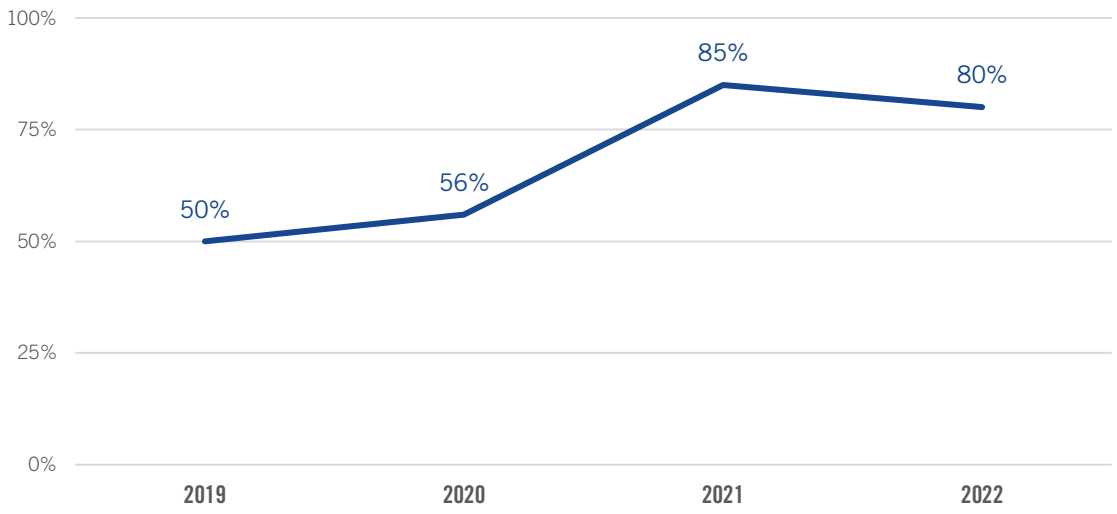


TABLE 1: TOTAL CONTRIBUTIONS

Total Contributions (N=86)	2019	2020	2021	2022	4-year % change	Inflation-adjusted 4-year % change
% of Expenses	50%	56%	85%	80%	30%	
Total Contributed Revenue	$1,659,106	$1,734,193	$1,772,797	$2,398,159	45%	26%
Total Expenses	$3,288,089	$3,103,689	$2,076,920	$3,012,188	-8%	-20%

[29] This trend largely holds whether we examine the 86 organizations for which we have data every year or the larger pool of 250 organizations for which we have data on the book-ended years. For the larger group, total contributions supported 51% of expenses in 2019 and 74% in 2022.

On average, organizations experienced double-digit growth in total contributed revenue across all budget sizes (see Appendix A Table A1) and arts sectors (see Appendix B Table B1). Small organizations' growth in expenses exceeded inflation by 4% whereas total expense growth fell short of inflation for medium and large organizations. As organizations increase in size, they tend to cover less of their total expenses with contributed revenue. The exception was 2022, when large organizations particularly benefitted from exceptional government support.

The museums that reported data on these two line items were strong beneficiaries of exceptional contributed support; they covered 72% of expenses with contributed revenue in 2019, rising to 117% of expenses in 2022. It is interesting to note that these museums reported far lower government support over time, so their big increase in contributions had to have come from private sources. Contributed revenue covered 27% more expenses in 2022 than in 2019 for the average performing arts organization, and 8% for the average organization in the "Other" sector. Performing arts organizations underwent the greatest reduction in total expenses over time, followed by museums.

The overall trend is representative of the trend for organizations that serve the general public (see Appendix C Table C1), with a 27% increase in contributed revenue and 21% cut to expenses. Organizations that are BIPOC or of/by/for another unique population attracted 8% and 11% more contributed revenue over time, respectively, and both managed expense growth that kept pace with inflation.

Return on Fundraising

(25 Organizations completed both of these line items through the CDP every year.)

Return on Fundraising tells the amount of contributed revenue raised per dollar spent on fundraising. This relatively small set of organizations spent 18% less on fundraising and generated 32% more in contributed revenue (see Table 2). As a result, the returns generated per dollar spent on fundraising grew substantially (see Figure 2). Average Return on Fundraising rose annually, from $3.70 in 2019 to $6.01 in 2022.

FIGURE 2: RETURN ON FUNDRAISING

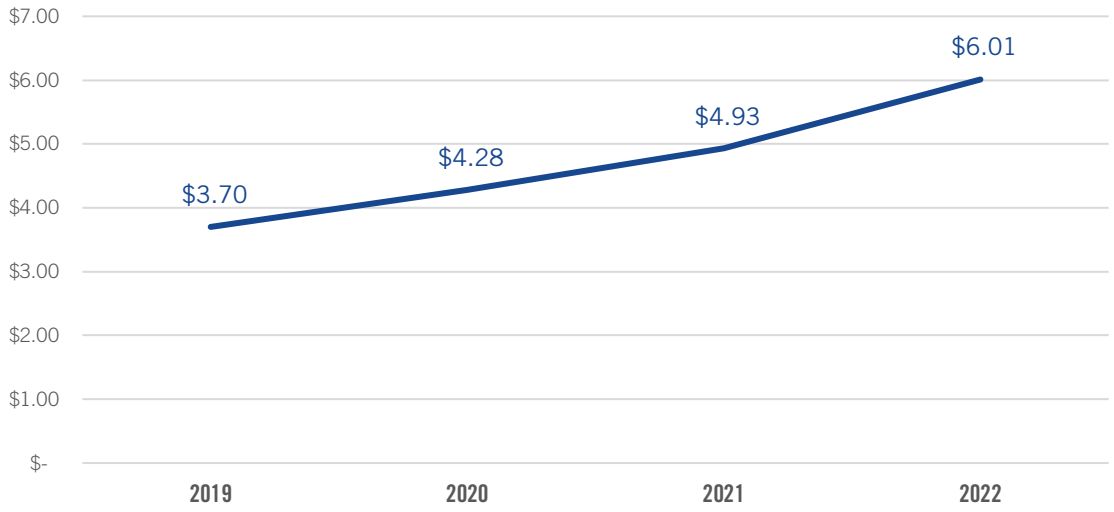


TABLE 2: RETURN ON FUNDRAISING

Return on Fundraising (N=25)	2019	2020	2021	2022	4-year % change	Inflation-adjusted 4-year % change
Return on Fundraising	$3.70	$4.28	$4.93	$6.01	231%	
Total Contributed Revenue	$2,095,408	$2,037,812	$2,610,913	$3,191,887	52%	32%
Fundraising Expenses	$565,855	$475,664	$529,251	$531,153	-6%	-18%

Private Support

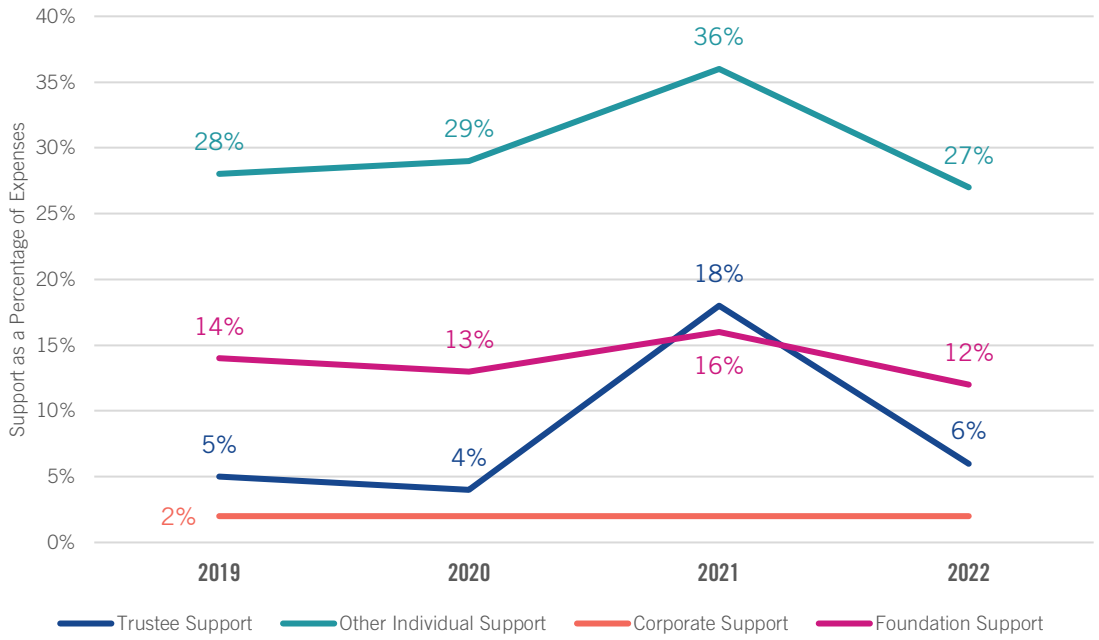
(58 Organizations completed these line items all four years, either through the CDP or CARP application.)

This section reflects trends in private giving by trustees, other individuals, corporations, and foundations. Each of these four sources of contributed revenue supported virtually the same level of total expenses in 2022 as in 2019 and 2020, with only 1% difference over time (see Figure 3). [This trend holds whether we examine the 58 organizations for which we have data every year or the larger pool of 215 organizations for which we have data on the book-ended years. The larger pool's trends were consistent with those of the smaller pool on a line-item basis for each of the sources of private philanthropy, with slight variations in the percentage change.]

The set of 58 organizations reduced their overall budgets in 2020 with the onset of COVID, and made cuts again in 2021 as the pandemic continued to make in-person programming erratic at best for many organizations (see Table 3). Budgets were at their 4-year highest average in 2022 in nominal terms as organizations ramped up their expenses to resume in-person programming. However, total expenses were 11% lower once inflation is considered.[30]

[30] The larger pool of organizations had identical expense reduction of 11%.

FIGURE 3: PRIVATE SUPPORT AS A PERCENTAGE OF EXPENSES, BY SOURCE



Fiduciary responsibility makes trustees arguably the donor group with closest ties to the organization. During 2021, when most organizations were closed to in-person activity and budgets were slashed, trustees stepped up their support. The average organization's trustee support more than tripled that year and it covered 18% of expenses rather than 4% to 6% as it did other years (see Figure 3).[31] **Although average trustee support diminished from 2021 to 2022, growth over the period exceeded inflation by 12%** (see Table 3). **This positive trend was felt by the average large organization, whereas that of small organizations was a 3% loss in the amount of expenses supported by trustee giving** (see Appendix A Table A2).

Other individual donors (non-trustees) came out in support of these DCASE applicants with as consistent a showing during COVID as they had pre-pandemic. They supported 27% to 29% of the average organization's expenses in 2019, 2020, and 2022 (see Figure 3). Although the 2021 individual giving level was the equivalent of 36% of total expenses, this is due to budget cuts that year (the denominator), not exceptional individual donations. Growth in individual contributions fell short of inflation by 15% while expenses shrunk by 11% (see Table 3).

This trend in individual contributions was felt by organizations across budget sizes (see Appendix A Table A3). **BIPOC organizations bucked the trend, with a 46% increase in individual contributions that supported 5% more of their total expenses over time** (see Appendix C Table C3).

[31] The 2019, 2020, and 2022 levels are very similar to historical levels of trustee support for the average arts and cultural organization in markets nationally. See https://culturaldata.org/the-fundraising-report/by-source-indices/trends/

TABLE 3: PRIVATE SUPPORT, BY SOURCE

Private Support (N=58)	2019	2020	2021	2022	4-year % change	Inflation-adjusted 4-year % change
Trustee Support: % of Expenses	5%	4%	18%	6%	1%	
Other Individual Support: % of Expenses	28%	29%	36%	27%	-1%	
Corporate Support: % of Expenses	2%	2%	2%	2%	1%	
Foundation Support: % of Expenses	14%	13%	16%	12%	-1%	
Trustee Support	$89,237	$74,573	$251,789	$115,193	29%	12%
Other Individual Support	$521,937	$512,454	$510,673	$509,766	-2%	-15%
Corporate Support	$30,372	$27,891	$27,154	$47,502	56%	36%
Foundation Support	$259,839	$220,851	$227,279	$236,875	-9%	-21%
Total Expenses	$1,870,877	$1,753,056	$1,412,653	$1,907,096	2%	-11%

Corporate support was fairly flat from 2019 through 2021, then rose significantly from 2021 to 2022, for overall growth of 36%. One to two large organizations attracted corporate contributions in excess of $1 million each year, skewing the overall averages. Nevertheless, **since average corporate support is fairly low, even large increases do not have big impact relative to expenses. Average corporate support covered an average of 2% of expenses annually** (see Figure 3).[32]

The trend for foundation support follows a similar pattern to that of individual support (see Figure 3). It covered 12% to 14% of expenses in 2019, 2020, and 2022, bumping up t0 16% in 2021. Although the 2021 foundation support level was the equivalent of 18% of total expenses, this is driven more by budget cuts that year (the denominator) than exceptional foundation support, which at its 4-year highest in 2019 (see Table 3). Growth in this area fell short of inflation by 21%.

Organizations of different budget size had disparate experiences with foundation funding (see Appendix A Table A5). **Small organizations bucked the overall trend. Large organizations averaged a 27% decrease in foundation support, medium organizations a 17% decrease, and small organizations a 59% increase.** Among budget sizes, medium organizations support more of their total expenses with foundation support than organizations and large organizations least. **BIPOC organizations and those that center unique communities in their mission cover more of their total expenses with foundation funding** (see Appendix C Table C5).

Government Support

This section details total government support, then breaks it out by local, state, and federal funding.

Total Government Support

(88 Organizations completed both of these line items annually in the CDP, the CARP application, or the CityArts application. In the case of CityArts, Total Government Support was calculated by subtracting Adjusted Income from Total Revenue.)

[32] This level is very nearly identical to historical levels of corporate support for the average arts and cultural organization in markets nationally. See https://culturaldata.org/the-fundraising-report/by-source-indices/trends/

Total Government funding supported an increasing level of the average organization's expenses over the past four years, rising from 4% to 12% (see Figure 4).[33] Average total government support more than tripled over time while total expenses were 20% lower in real dollars (see Table 4).[34]

This trend held to slightly varying degrees for organizations regardless of whether their mission centers a unique demographic community. **BIPOC organizations tend to support more of their total expenses with total government support than do other organizations** (see Appendix C Table C6). While organizations of every budget size benefitted from higher government support in 2022, large organizations saw a particularly high spike that year (see Appendix A Table A6). **It appears that the beneficiaries of government relief efforts tended to be large performing arts organizations** (see Appendix B Table B2), **which aligns with the Small Business Administration's Shuttered Venue Operating Grants.**

Although there is not available data for the entire cohort of 88 organizations, further analysis below of a subset of them (38 that completed the CDP annually) would indicate that the 2021 and 2022 increases are related to federal relief funding efforts and exceptional state funding skewed by several organizations in 2021 and one organization in 2022.

FIGURE 4: TOTAL GOVERNMENT SUPPORT AS A PERCENTAGE OF EXPENSES

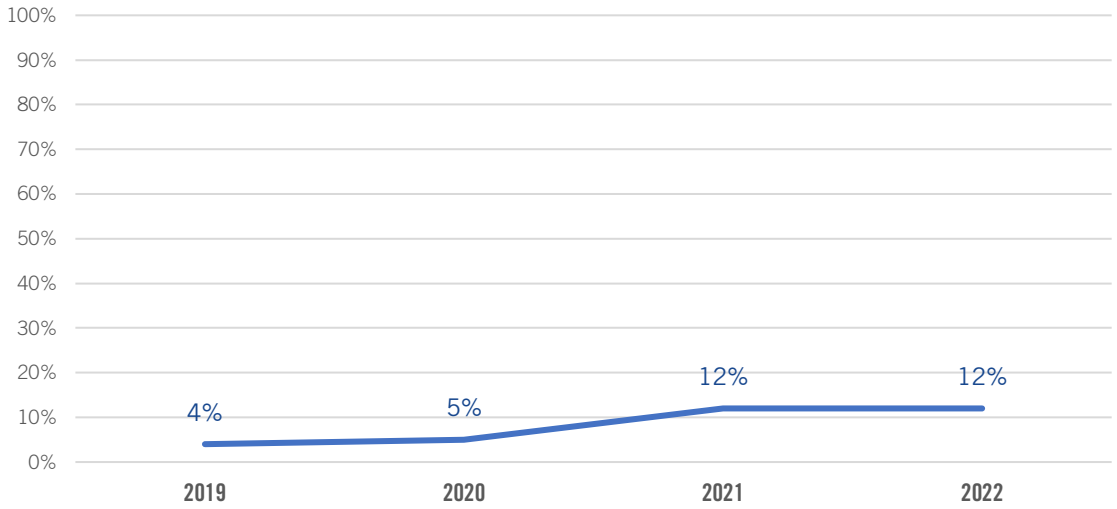


TABLE 4: TOTAL GOVERNMENT SUPPORT

Total Government Support (N=88)	2019	2020	2021	2022	4-year % change	Inflation-adjusted 4-year % change
% of Expenses	4%	5%	12%	12%	9%	
Total Government Support	$113,122	$140,517	$254,596	$360,639	219%	177%
Total Expenses	$3,214,490	$3,035,218	$2,046,169	$2,967,863	-8%	-20%

[33] The 2019 and 2020 levels are in line with historical levels of total government support for the average arts and cultural organization in markets nationally. See https://culturaldata.org/the-fundraising-report/by-source-indices/trends/

[34] This trend holds whether we examine the 88 organizations for which we have data every year or the larger pool of 246 organizations for which we have data on the book-ended years. For the larger group, total contributions supported 3% of expenses in 2019 and 10% in 2022, and total government support more than tripled over time while total expenses were 16% lower in real dollars.

Local, State, and Federal Support

(38 Organizations completed these line items in the CDP every year)

Among applicants that completed the CDP every year, growth in support from each of the three levels of government exceeded inflation (see Table 5). Local funding consistently supported 1% of expenses, and its growth outpaced that of expense growth (see Figure 5).

Growth in state funding is skewed by one organization in 2022. Were we to exclude this organization from the analyses, average growth in state funding would fall 3% below inflation over the period, averaging $31,600 in 2022. However, since this organization is part of the DCASE applicant cohort, we include their exceptional activity in the analyses.

The federal government support average is skewed in 2019, 2020, and 2021 by one organization with annual federal funding in excess of $3 million, at least 3-fold that received by any other organization. The majority of organizations received no federal funding most years. The number of organizations reporting federal funding progressed from six in 2019, to 12 in 2020, to 23 in 2021, to 19 in 2022. Federal relief funding efforts were apparent in 2022, with three organizations receiving grants in excess of $3 million.

FIGURE 5: LOCAL, STATE, AND FEDERAL GOVERNMENT SUPPORT AS A PERCENTAGE OF EXPENSES

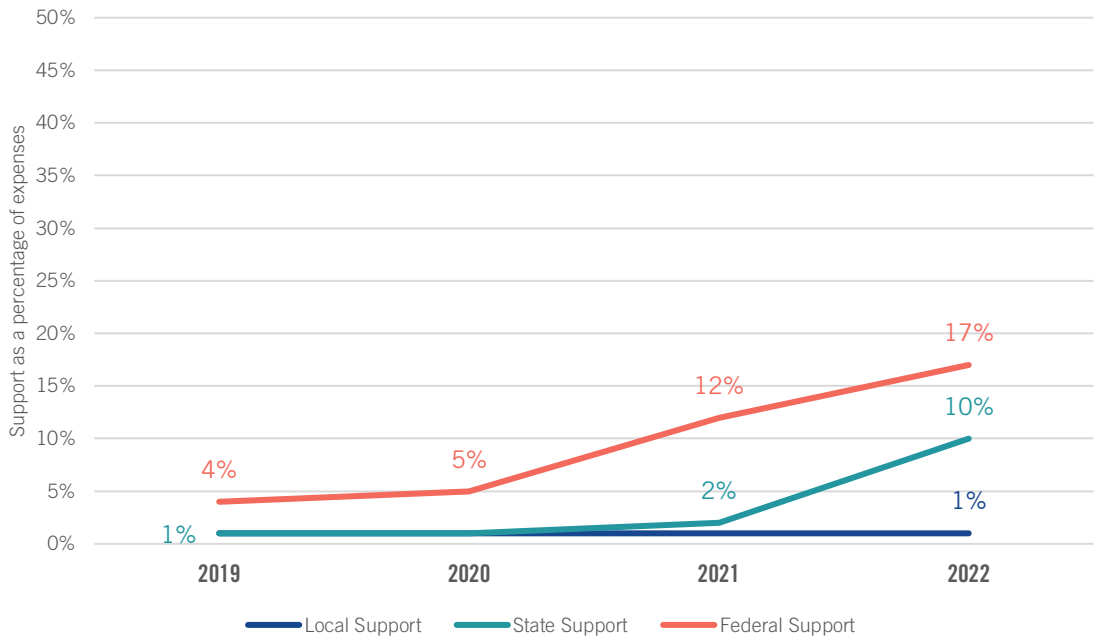


TABLE 5: LOCAL, STATE, AND FEDERAL GOVERNMENT SUPPORT

Local, State, and Federal Support (N=38)	2019	2020	2021	2022	4-year % change	Inflation-adjusted 4-year % change
Local Support: % of Expenses	1%	1%	1%	1%	0%	
State Support: % of Expenses	1%	1%	2%	10%	9%	
Federal Support: % of Expenses	4%	5%	12%	17%	13%	
Local Government Support	$8,202	$12,770	$9,463	$13,011	59%	38%
State Government Support	$29,041	$26,471	$39,563	$242,680	736%	627%
Federal Government Support	$102,964	$125,618	$223,521	$427,014	315%	261%
Total Expenses	$2,491,604	$2,363,840	$1,848,318	$2,495,797	0%	13%

Earned Revenue

In this section we examine trends in total earned revenue, revenue earned from programmatic offerings, and earned relational revenue from members and/or subscribers.

Total Earned Revenue

(105 Organizations completed both of these line items annually, either through the CDP or CARP application, or via IRS990).

Like total expenses, earned revenue dropped significantly during the pandemic, and rebounded significantly in 2022 (see Table 6). Despite the reversal of substantial declines in 2020 and 2021, earned revenue still supported 6% less expenses in 2022 than in 2019 (see Figure 6). This is due to the fact that, for this set of organizations, earned revenue growth fell short of inflation by 33% while budgets contracted by 21%. [This trend holds whether we examine the 105 organizations for which we have data every year or the larger pool of 235 organizations for which we have data on the book-ended years. The larger pool's trends were consistent with those of the smaller pool on a line-item basis with slight variations in the percentage change. They, too, had earned revenue that covered 41% of expenses in 2019 and 35% in 2022.]

FIGURE 6: TOTAL EARNED REVENUE AS A PERCENTAGE OF EXPENSES

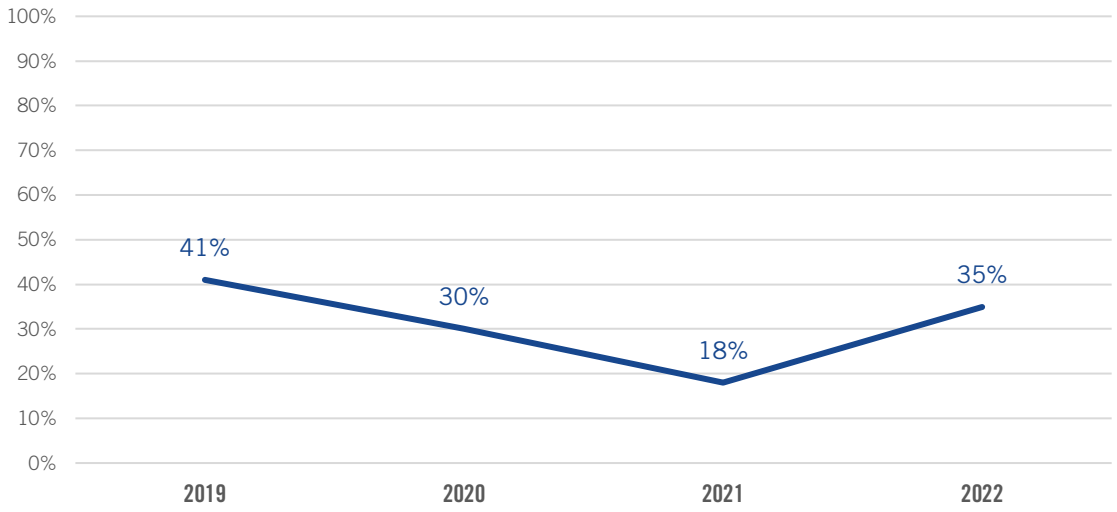


TABLE 6: TOTAL EARNED REVENUE

Total Earned Revenue (N=105)	2019	2020	2021	2022	4-year % change	Inflation-adjusted 4-year % change
% of Expenses	41%	30%	18%	35%	-6%	
Total Earned Revenue	$1,195,533	$822,413	$349,686	$927,529	-22%	-33%
Total Expenses	$2,926,985	$2,755,727	$1,919,441	$2,674,109	-9%	-21%

The trend and percentage decrease in total earned revenue was remarkably similar for organizations across budget sizes (see Appendix A Table A7) and primary mission-focused population (see Appendix C Table C7). **BIPOC organizations tend to cover a lower percentage of their total expenses with earned revenue than others. Museums reported greater loss of earned revenue than either of the other two sectors, although they were less reliant on earned revenue than the other sectors in both years** (see Appendix B Table B3).

Program Revenue

(47 Organizations completed these line items every year, either through the CDP or CARP application.)

Program revenue represents the amount the organization earned from provision of its artistic or educational offerings. As a percentage of total earned revenue, it diminished from 60% to 53% from 2019 to 2020 with the onset of COVID closures, then plummeted to 29% in 2021 and rebounded to 46% in 2022 (see Figure 7). Total earned revenue followed a similar pattern (see Table 7). However, whereas program revenue was 46% lower in 2022 than in 2019 in inflation-adjusted dollars, total earned revenue was only 29% lower. For some organizations with exceptional pandemic-era activity, other sources of earned revenue partially made up for the program revenue losses, particularly in 2020 and 2021, skewing average total earned revenue higher those years than it was for the typical organization. Then program revenue nearly tripled from 2021 to 2022 overall.

FIGURE 7: PROGRAM REVENUE AS A PERCENTAGE OF TOTAL EARNED REVENUE

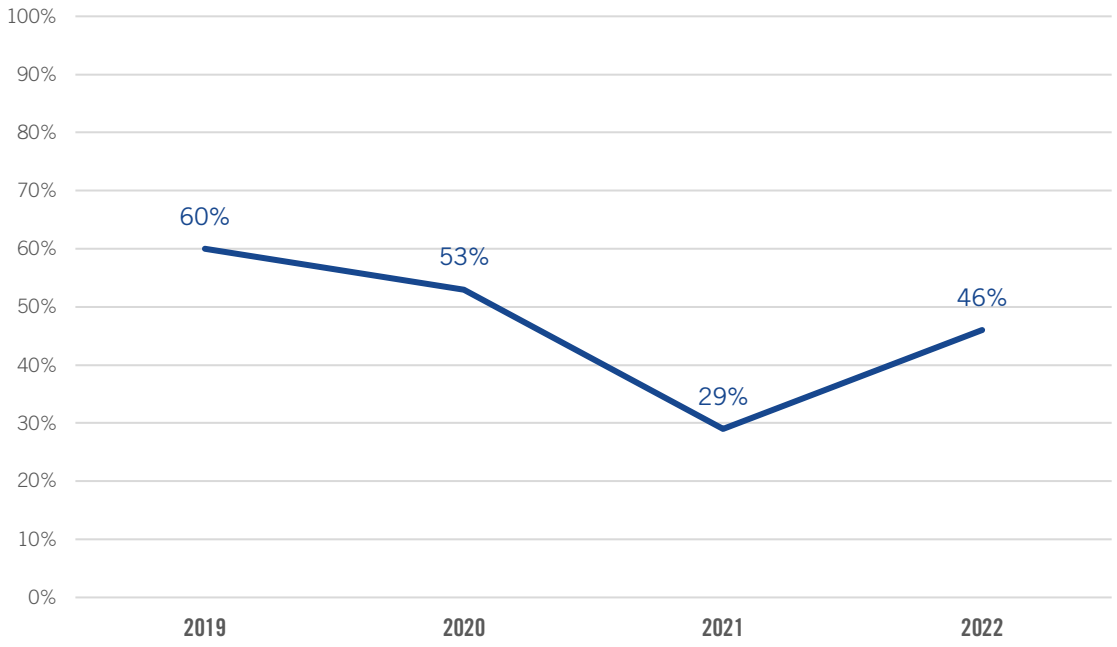


TABLE 7: PROGRAM REVENUE

Program Revenue (N=47)	2019	2020	2021	2022	4-year % change	Inflation-adjusted 4-year % change
% of Earned Revenue	60%	53%	29%	46%	-14%	
Program Revenue	$407,499	$312,737	$90,363	$254,212	-38%	-46%
Total Earned Revenue	$681,425	$587,811	$312,912	$553,662	-19%	-29%

Earned Relational Revenue

(38 Organizations completed these line items in the CDP every year)

Subscription and membership revenue was at its 4-year high in 2019 (see Table 8), supporting 7% of total expenses that year for the average organization (see Figure 8).[35] **The pandemic exacerbated the trend of declines in relational customers and revenue experienced by the performing arts, which began around 2005.[36] These folks represent a base of loyal patrons who provide the security of up-front cash and fill capacity throughout the year, and who require less marketing expenditure to attract and retain than transactional customers. Instead of picking back up in 2022 as program revenue has done more generally, subscription and membership revenue was down 61% when compared to the pre-pandemic year 2019.**

[35] The 2019 level is very nearly identical to historical levels of earned relational revenue for the average arts and cultural organization in markets nationally. See https://culturaldata.org/reports/relational-revenue/

[36] See, for example, https://culturaldata.org/pages/theatres-at-the-crossroads/

FIGURE 8: SUBSCRIBER/MEMBER REVENUE AS A PERCENTAGE OF TOTAL EXPENSES

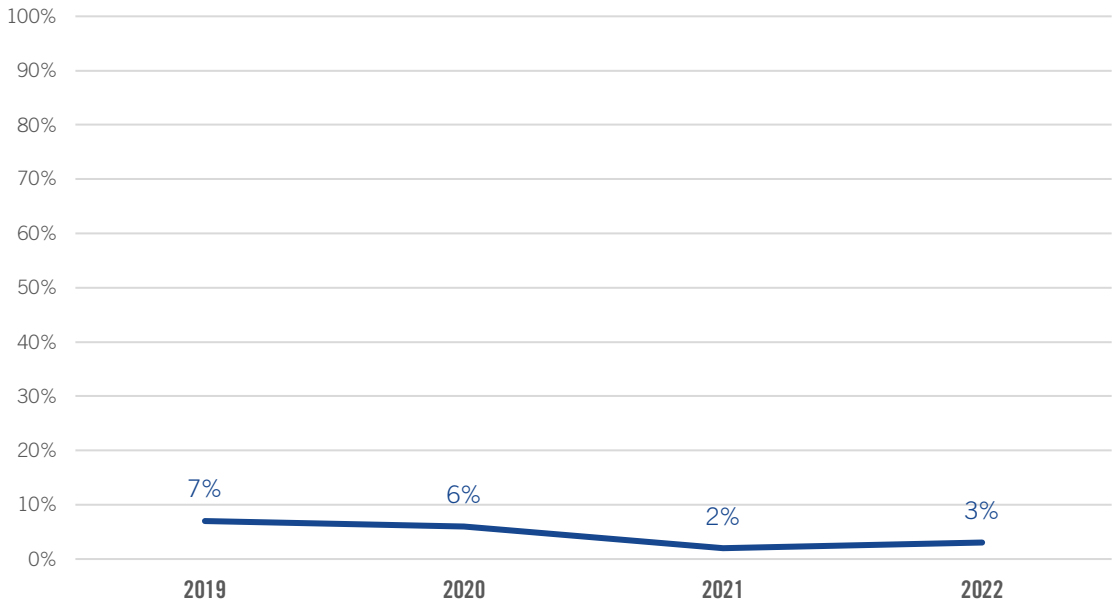


TABLE 8: EARNED RELATIONAL REVENUE

Earned Relational Revenue (N=47)	2019	2020	2021	2022	4-year % change	Inflation-adjusted 4-year % change
% of Expenses	7%	6%	2%	3%	-4%	
Subscriber/Member Revenue	$165,309	$138,031	$31,773	$74,455	-55%	-61%
Total Expenses	$2,491,604	$2,363,840	$1,848,318	$2,495,797	0%	-13%

One might surmise that the 61% drop in revenue is attributable to fewer subscribers and members. Further investigation revealed that performing arts organizations and museums saw 26% and 29% declines in the number of subscribers and members, respectively (see Appendix B Table B6). By contrast, organizations in the "Other' sector, which includes media organizations, experienced a big bump in the average number of subscribers and members as demand for digital content soared.

Expenses

In this section we examine trends in personnel expenses and digital investment.

Personnel Expenses

(59 Organizations completed these line items either through the CDP or CARP application.)

Organizations reduced personnel expenses as they reduced staffing levels, as described in the Staffing section below. Personnel expenses accounted for 2% more of total expenses over time (see Figure 9). We see that organizations tended to preserve payment to personnel where possible, favoring cuts to non-personnel expenses, especially in 2021 (see Table 9). This was especially true for organizations that are either BIPOC or of/by/for another unique community (see Appendix C Table C8). Overall expenses were 11% lower over time whereas personnel expenses shrank by only 8%.[37]

FIGURE 9: PERSONNEL EXPENSES AS A PERCENTAGE OF TOTAL EXPENSES

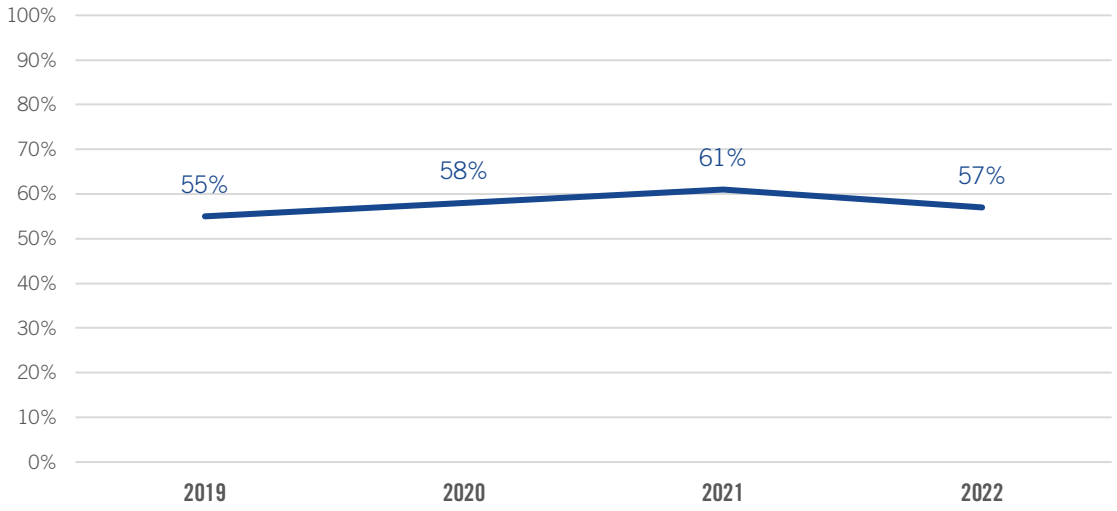


TABLE 9: PERSONNEL EXPENSES

Personnel Expenses (N=59)	2019	2020	2021	2022	4-year % change	Inflation-adjusted 4-year % change
% of Expenses	55%	58%	61%	57%	2%	
Personnel Expenses	$1,032,647	$1,014,566	$855,219	$1,086,778	5%	-8%
Total Expenses	$1,872,996	$1,758,935	$1,410,581	$1,911,331	2%	-11%

Digital Investment

Only 16 organizations provided data every year through either the CDP or CARP regarding the amount they spent on digital program expenses. Since the number is not sufficiently robust to form a valid sample, we instead share the trend on the 176 organizations that provided this information in 2019 and 2022, the book-end years. These organizations radically increased the amount they spent on digital programs with the onset of

[37] This trend holds whether we examine the 59 organizations for which we have data every year or the larger pool of 73 organizations for which we have data on the book-ended years. The larger pool's trends were consistent with those of the smaller pool on a line-item basis with very slight variations in the percentage change.

the pandemic, from an average of $358 to nearly $3,600. Nevertheless, the amount spent on digital programs is so small relative to their total budget that accounted for less than 1% of total expenses both years.

TABLE 10: DIGITAL EXPENSES

Digital Expenses (N=176)	2019	2022	4-year % change	Inflation-adjusted 4-year % change
% of Expenses	0%	0%	0%	
Digital Expenses	$358	$3,594	904%	773%
Total Expenses	$1,055,699	$1,109,767	5%	-9%

Organizations of all sizes averaged digital expenditures in the hundreds of dollars in 2019. Small organizations cut back on what they spent whereas medium and large organizations ramped up their digital investment (see Appendix A Table A8).

Bottom Line and Balance Sheet

This section reveals trends in organizations' average levels of annual surplus/deficit and working capital.

Bottom Line

(358 Organizations completed these line items in the CDP, the CARP application, the CityArts application, or via IRS 990).

This metric reflects the activity of a broader swath of DCASE applicants than any of the other financial metrics in this report. It brings to light that organizations were able to weather the crises of recent years by scaling back their operations and attracting revenue that exceeded their reduced expenses (see Table 11). **Revenue was 8% lower over time whereas expenses were reduced by 17%.** [Only 10 organizations did not have total revenue and total expense data for 2020 and 2021 from one of the four data sources. Adding them does not change the results.]

FIGURE 10: SURPLUS (DEFICIT) AS A PERCENTAGE OF TOTAL EXPENSES

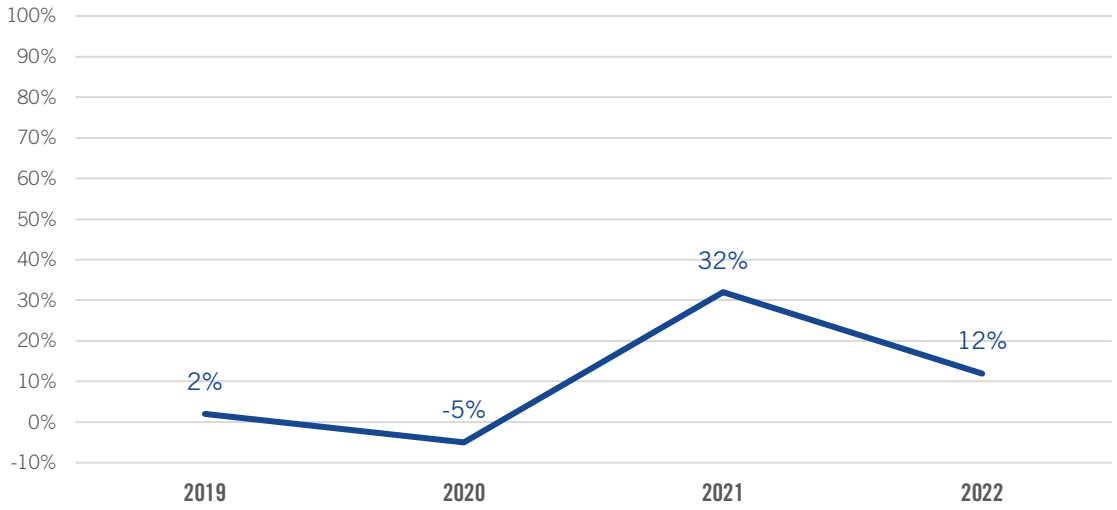


TABLE 11: SURPLUS (DEFICIT)

Bottom Line (N=356)	2019	2020	2021	2022	4-year % change	Inflation-adjusted 4-year % change
% of Expenses	2%	-5%	32%	12%	10%	
Surplus (Deficit)	$25,601	-$78,067	$375,612	$176,055	588%	498%
Total Revenue	$1,501,106	$1,394,671	$1,543,519	$1,592,031	6%	-8%
Total Expenses	$1,475,505	$1,472,738	$1,167,907	$1,415,976	-4%	-17%

Table 11 shows how average bottom lines varied so significantly from year to year. As discussed in the sections above, **earned revenue substantially declined as doors shut to in-person programming in 2020, while expense cuts affected only part of 2020 activity. Expense cuts were in full effect in 2021 while private revenue sources maintained their relative support of expenses and exceptional government relief funding appeared. In 2022, earned and contributed revenue rose yet expenses increased as the return of in-person programming kicked into gear and the effects of inflation were felt.** (see Figure 10).

Organizations of all budget sizes experienced very similar levels of revenue decreases in inflation-adjusted dollars (see Appendix A Table A9). When we slice the data by arts sector, we find that museums' total revenue kept pace with inflation even if their total expense growth did not (see Appendix B Table B4). As we saw in an earlier section, museums' total contributions alone in 2022 exceeded their total expenses. **BIPOC organizations and those whose mission centers another unique demographic community also increased their bottom line over time, but they did so by increasing their total revenue in real dollars while managing expense growth.**

Working Capital

(77 Organizations completed these line items either through the CDP or CARP application.)

Working capital, a key measure of liquidity, reflects the resources available to meet day-to-day cash needs and obligations, including savings. It is a fundamental building block of an organization's capital structure. Negative working capital would indicate that an organization is borrowing funds (e.g., dipping into deferred subscription revenue, delaying payables, taking out loans, tapping lines of credit, etc.) to meet daily operating needs.

There are different approaches to calculating working capital. In one approach, asset and liability data is captured by restriction and the calculation is typically the subtraction of unrestricted current liabilities from unrestricted current assets. This approach gives the cleanest look at liquidity. Given availability of data, we report on all current assets less all current liabilities.

These organizations experienced positive working capital every year (see Table 12). It fluctuated annually and ended the period covering 5% less of expenses in 2022 than in 2019 (see Figure 11). [This trend holds whether we examine the 77 organizations for which we have data every year or the larger pool of 90 organizations for which we have data on the book-ended years. The larger pool's trends were consistent with those of the smaller pool on a line-item basis with very slight variations in the percentage change.]

One can think of working capital in terms of months – i.e., how long an organization could pay its short-term obligations if it had to survive on current resources. The percentages shown in Figure 11 translate to an average of 6 months of working capital in 2019, 3 in 2020, 10 in 2021, and 6 in 2022. In 2021, organizations were flush with government relief funds and other unspent contributions at the same time their operations were limited by the pandemic.

Working capital was 21% lower in 2022 than in 2019 (see Table 12). This is attributable to a 7% drop in current assets couple with 24% growth in current liabilities. Total expenses were only 1% lower in nominal terms, but the real decrease was 14% when inflation is taken into account.

Working capital trends varied for organizations of different budget size (see Appendix A Table A10) and primary communities served (see Appendix C Table C10). Small organizations increased their level of working capital by 40% over time and medium organizations 20%. Large organizations drove the 2022 decrease that is reflected in the trends for organizations overall. BIPOC organizations and those of/by/for another unique community had growth in working capital over time while those serving the general public had less.

FIGURE 11: WORKING CAPITAL

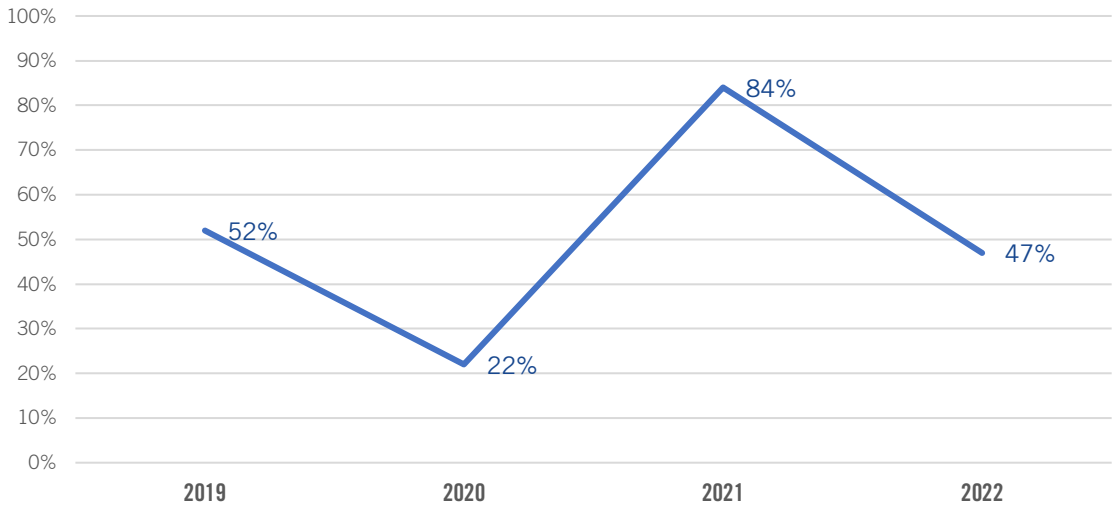


TABLE 12: WORKING CAPITAL AS A PERCENTAGE OF EXPENSES

Working Capital (N=77)	2019	2020	2021	2022	4-year % change	Inflation-adjusted 4-year % change
% of Expenses	52%	22%	84%	47%	-5%	
Working Capital (Current Assets less Current Liabilities)	$1,209,116	$438,986	$1,402,948	$1,095,722	-9%	-21%
Current Assets	$1,752,383	$1,579,669	$2,301,153	$1,870,889	7%	-7%
Current Liabilities	$543,268	$1,140,683	$898,204	$775,167	43%	24%
Total Expenses	$2,343,440	$1,988,753	$1,673,047	$2,321,667	-1%	-14%

Attendance

Here we report on trends related to in-person attendance relative to total attendance, which that takes into account virtual participation in digital programming along with in-person attendance, and people per offering.

Attendance

(141 Organizations reported these line items in the CDP, the CARP application, or the CityArts application each year.)

Naturally, in-person attendance became negligible for the average organization during pandemic-related closures (see Figure 12 and Table 12). In 2019, fifteen organizations reported in-person attendance in excess of 200,000 people, whereas only one organization exceeded 200,000 attendees in 2022. Small and medium budget organizations saw somewhat greater percentage decreases in in-person attendance than did large organizations (see Appendix A Table A11). The same can be said of performing arts and other organizations relative to museums (see Appendix B Table B5). BIPOC organizations and those of/by/for another unique community saw somewhat deeper in-person audience losses than did those serving the general public (see Appendix C Table C11).
It is difficult to assess the accuracy of digital programming attendance figures in each of the four years given their irregularity. This impacts total attendance, which sums in-person and virtual attendees. For instance, the total attendance figure was skewed by one organization that reported zero virtual attendees in 2019 and 247 million in 2021, a figure equivalent to 75% of the U.S. population.

Instead, we share the in-person attendance trend for the 141 organizations for which we have data every year. Their in-person attendance averages for 2019 and 2022 were virtually identical to the larger cohort of 239 organizations that provided this information only in the book-end years. We report on total attendance for the larger cohort of 239 organizations to avoid the irregularities in virtual attendance that surfaced in interim years (see Figure 12 and Table 12). These organizations increased total attendance by an average of 53% through digital programming, which most organizations began offering during the pandemic as they sought to continue serving their communities. **It is important to note that the extreme rise in digital programming was driven by outlier medium organizations** (see Appendix A Table A11). **Small and large organizations saw overall reductions in total attendance.**

FIGURE 12: IN-PERSON AND TOTAL ATTENDANCE

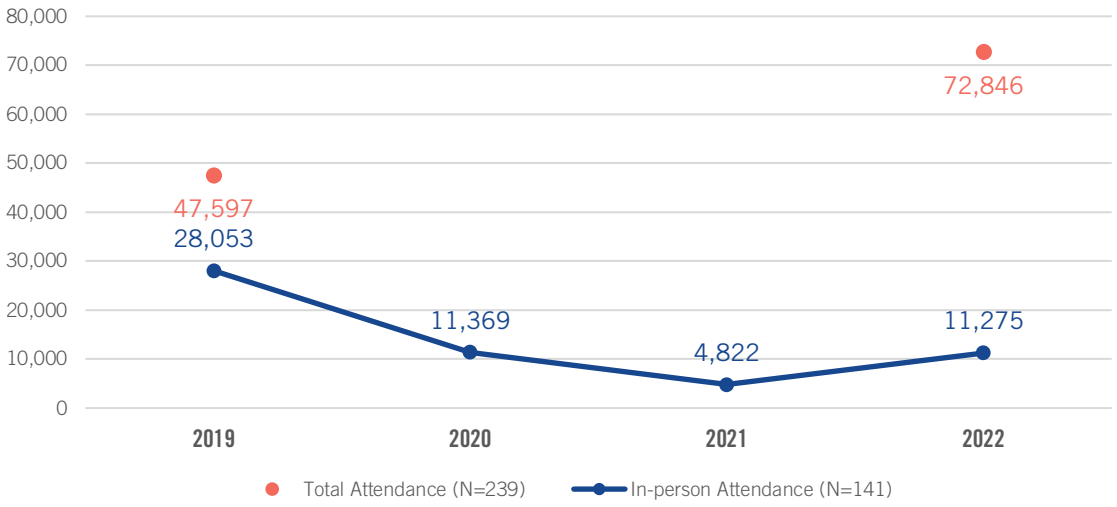


TABLE 13: IN-PERSON AND TOTAL ATTENDANCE

Attendance	2019	2020	2021	2022	4-year % change
In-person Attendance (N=141)	28,053	11,369	4,822	11,275	-60%
Total Attendance (N=239)	47,597			72,846	53%

People per Offering

(156 Organizations reported these line items in the CDP, the CARP application, or the CityArts application in both 2019 and 2022.)

Given the irregularity in annual reporting of virtual attendance detailed above, we focus our analysis of people per offering only on those organizations that provided data in both 2019 and 2022 for these two line items.

The total attendance trend for this subset of organizations belies that reported in the section above when considering the larger cohort. It appears that this group reduced the number of programs offered by more than half from 2019 to 2022 (see Table 13). The overall reduction in programs was met with only 19% fewer total attendees. As a result, they served 98% more people per programmatic offering. This trend was driven predominantly by large organizations (see Appendix A Table A12) or those whose mission centers another unique demographic community (see Appendix C Table C12).

TABLE 14: PEOPLE PER OFFERING

People per Offering (N=156)	2019	2022	4-year % change
People per Offering	220	436	98%
Total Attendance	52,825	43,020	-19%
Number of Programs Offered	240	99	-59%

Staffing

Here we report annual averages for full-time and part-time staff, as well as trends in the number of artists hired and the visitor-to-staff ratio.

Full-time and Part-time Staff

(162 Organizations reported these line items in the CDP, the CARP application, or the CityArts application each year.)

Employment reductions went into place during the pandemic. However, they predominantly affected part-time workers in 2021, and staffing overall returned to its 2020 level in 2022 (see Figure 13). The average organization went from a staff of 20 in 2019 to 18 in 2022, the difference being two fewer full-time staff (see Table 14). The low level was an average of 12 employment during 2021, the peak year of the pandemic. [The trend of fewer total employees holds whether we examine the 162 organizations for which we have data every year or the larger pool of 280 organizations for which we have data on the book-ended years, although it was a bit more pronounced for the latter (a 17% staff decrease) due to cuts in part-time staff. The larger pool's trend related to percentage reduction in full-time staff was identical to that of the smaller pool, while its reduction in part-time staff was 15%. The larger pool also reported proportionally more part-time staff: roughly 44% part-time and 56% full-time staff in 2019 and 2022.]

FIGURE 13: FULL-TIME AND PART-TIME STAFF

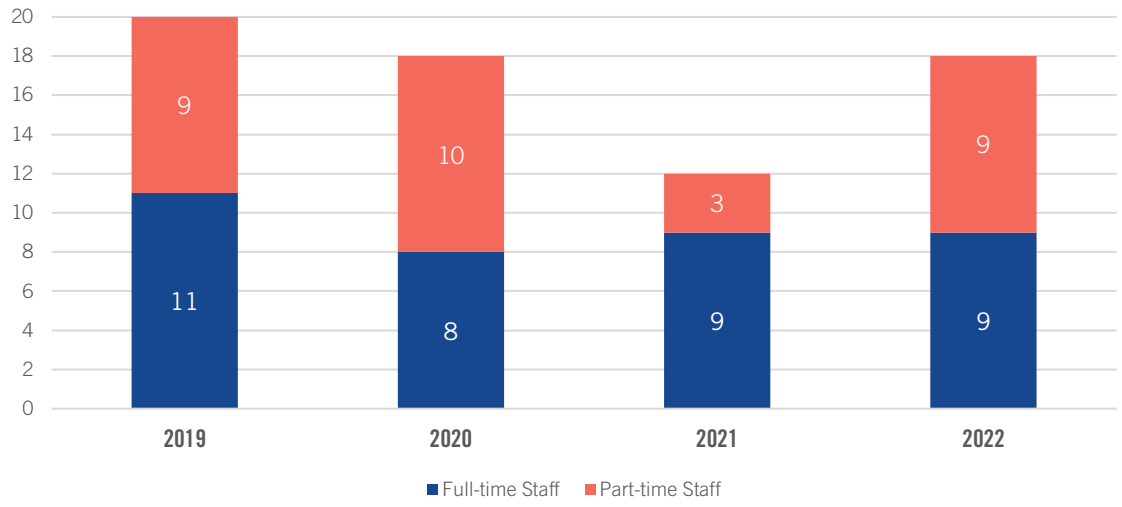


TABLE 15: FULL-TIME AND PART-TIME STAFF

Staffing (N=162)	2019	2020	2021	2022	4-year % change
Full-time Staff %	55%	44%	75%	50%	-5%
Part-time Staff %	45%	56%	25%	50%	5%
Full-time Staff	11	8	9	9	-18%
Part-time Staff	9	10	3	9	0%
FT + PT Staff	20	18	12	18	-10%

These trends varied for organizations of different budget size, sector, and primary mission-focused population. Large organizations reduced their number of total employees (both full-time and part-time) whereas small and medium organizations slightly increased theirs (see Appendix A Table A13). An examination of arts sectors shows that performing arts organizations and museums averaged 29% reductions in full-time staff, as well as double-digit reductions in part-time staff (see Appendix B Table B7), for overall staff losses of 23% and 35%, respectively. BIPOC organizations and those of/by/for another unique community grew their staff through addition of both full-time and part-time employees (see Appendix C Table C13).

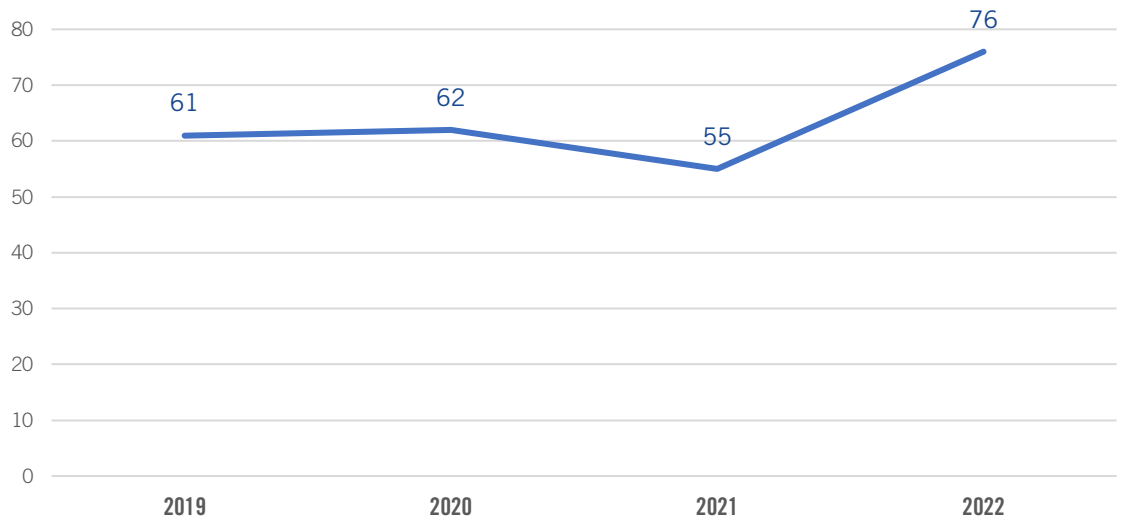
Artists

(162 Organizations reported these line items in the CDP, the CARP application, or the CityArts application each year.)

Organizations reported hiring 25% more artists in 2022 than in 2019. The number dipped in 2021 but rose robustly in 2022, with 76 artists hired on average that year (see Figure 15).[38] Organizations across all budget groups hired more artists, with small and medium organizations doing so more robustly than large organizations (see Appendix A Table A14). Performing arts organizations hired the most artists in both years, followed by the "Other" sector (see Appendix B Table B8). Both hired considerably more artists over time. **The museums who reported this data increased the number of artists they hired by 71%. BIPOC organizations had an exceptional 84% increase in the number of artists hired from 2019 to 2022** (see Appendix C Table C14).

[38] The larger pool of 295 organizations that reported only 2019 and 2022 hired 24% more artists over time: 54 in 2019 and 67 in 2022.

FIGURE 14: NUMBER OF ARTISTS



Visitor-to-Staff Ratio

(295 Organizations reported these line items in the CDP, the CARP application, or the CityArts application in both 2019 and 2022.)

As was the case with reporting on people per offering, we focus our analysis of the visitor-to-staff ratio only on those organizations that provided data in both 2019 and 2022 for these two line items given the irregularity in annual reporting of virtual attendance detailed above.

The visitor-to-staff ratio gives a sense of change in the number of people served relative to the number of full-time staff members who serve them. Organizations need to balance the desire to serve more people with an adequate level of staff capacity to do so well and avoid employee burn-out.

The visitor-to-staff ratio was 3% lower over time, a remarkably consistent level given the turmoil of interim years: 2,741 people served per full-time employee in 2019 and 2,653 in 2022 (see Table 16). A 19% decrease in total attendance was met with a 16% staff reduction.

This trend varied considerably for organizations of different budget size (see Appendix A Table A15). **Large organizations increased their visitor-to-staff ratio due to full-time staff cuts that far exceeded the loss of total attendance. For small and medium organizations, the reverse was true.**

Museums and performing arts centers that provided both data points averaged an increase in total attendance (attributable to more virtual attendance) coupled with full-time staff reductions, creating higher visitor-to-staff ratios (see Appendix B Table B9).

TABLE 16: VISITOR-TO-STAFF RATIO

Visitor-to-Staff Ratio (N=295)	2019	2022	4-year % change
Visitor-to-Staff Ratio	2,741	2,653	-3%
Total Attendance	52,825	43,020	-19%
Number of Full-time Staff	19	16	-16%

APPENDIX A: TABLES FOR TRENDS BY BUDGET SIZE

Below are 2019 to 2022 trends for organizations that reported data in both years via the CDP, CARP or CityArts application, or IRS990, by budget size: Small (Under $150,000), Medium ($150,000 to $1 million), and Large (Over $1 million). Budget cutoffs were determined by attempting to create groups of roughly equal size. The count of organizations varies in 2019 and 2022 in many cases since organizations change budget size over time; however, the set of organizations studied is consistent across the two years. We refrain from showing tables where fewer than 30 organizations in a budget group reported the line items, with two exceptions where the number approached 30.

TABLE A1: TOTAL CONTRIBUTIONS

Total Contributions	2019	2022	4-year % change	Inflation-adjusted 4-year % change
1 - Small: Under $150,000				
% of Expenses	75%	92%	16%	
Total Contributed Revenue	$39,434	$57,127	45%	26%
Total Expenses	$52,353	$62,412	19%	4%
Count	90	83		
2 - Medium: $150,000-$1M				
% of Expenses	60%	72%	12%	
Total Contributed Revenue	$263,040	$332,931	27%	10%
Total Expenses	$440,624	$461,894	5%	-9%
Count	108	112		
3 - Large: Over $1M				
% of Expenses	49%	74%	25%	
Total Contributed Revenue	$3,725,557	$4,999,773	34%	17%
Total Expenses	$7,565,706	$6,720,969	-11%	-23%
Count	52	55		

TABLE A2: TRUSTEE CONTRIBUTIONS

Trustee Contributions	2019	2022	4-year % change	Inflation-adjusted 4-year % change
1 - Small: Under $150,000				
% of Expenses	4%	1%	-3%	
Total Trustee Contributions	$2,070	$575	-72%	-76%
Total Expenses	$50,269	$59,202	18%	2%
Count	83	76		
2 - Medium: $150,000-$1M				
% of Expenses	3%	3%	0%	
Total Trustee Contributions	$12,068	$13,207	9%	-5%
Total Expenses	$448,388	$475,580	6%	-8%
Count	93	97		
3 - Large: Over $1M				
% of Expenses	4%	5%	1%	
Total Trustee Contributions	$200,475	$241,401	20%	5%
Total Expenses	$5,517,914	$5,144,880	-7%	-19%
Count	39	42		

TABLE A3: INDIVIDUAL CONTRIBUTIONS

Individual Contributions	2019	2022	4-year % change	Inflation-adjusted 4-year % change
1 - Small: Under $150,000				
% of Expenses	15%	6%	-10%	
Total Individual Contributions	$7,745	$3,370	-56%	-62%
Total Expenses	$50,269	$59,202	18%	2%
Count	83	76		
2 - Medium: $150,000-$1M				
% of Expenses	11%	8%	-3%	
Total Individual Contributions	$51,465	$38,397	-25%	-35%
Total Expenses	$448,388	$475,580	6%	-8%
Count	93	97		
3 - Large: Over $1M				
% of Expenses	16%	15%	-1%	
Total Individual Contributions	$904,294	$795,385	-12%	-24%
Total Expenses	$5,517,914	$5,144,880	-7%	-19%
Count	39	42		

TABLE A4: CORPORATE CONTRIBUTIONS

Corporate Contributions	2019	2022	4-year % change	Inflation-adjusted 4-year % change
1 - Small: Under $150,000				
% of Expenses	2%	3%	0%	
Total Corporate Support	$1,214	$1,565	29%	12%
Total Expenses	$50,269	$59,202	18%	2%
Count	83	76		
2 - Medium: $150,000-$1M				
% of Expenses	1%	1%	0%	
Total Corporate Support	$6,534	$6,389	-2%	-15%
Total Expenses	$448,388	$475,580	6%	-8%
Count	93	97		
3 - Large: Over $1M				
% of Expenses	1%	2%	0%	
Total Corporate Support	$73,914	$92,632	25%	9%
Total Expenses	$5,517,914	$5,144,880	-7%	-19%
Count	39	42		

TABLE A5: FOUNDATION SUPPORT

Foundation Support	2019	2022	4-year % change	Inflation-adjusted 4-year % change
1 - Small: Under $150,000				
% of Expenses	11%	17%	6%	
Total Foundation Support	$5,593	$10,206	82%	59%
Total Expenses	$50,269	$60,968	21%	5%
Count	83	76		
2 - Medium: $150,000-$1M				
% of Expenses	24%	22%	-2%	
Total Foundation Support	$107,926	$102,625	-5%	-17%
Total Expenses	$448,388	$475,580	6%	-8%
Count	93	97		
3 - Large: Over $1M				
% of Expenses	8%	7%	-1%	
Total Foundation Support	$414,853	$347,442	-16%	-27%
Total Expenses	$5,517,914	$5,144,880	-7%	-19%
Count	39	42		

TABLE A6: TOTAL GOVERNMENT SUPPORT

Total Government Support	2019	2022	4-year % change	Inflation-adjusted 4-year % change
1 - Small: Under $150,000				
% of Expenses	3%	7%	4%	
Total Government Support	$1,636	$4,189	156%	123%
Total Expenses	$51,366	$61,351	19%	4%
Count	90	83		
2 - Medium: $150,000-$1M				
% of Expenses	6%	13%	7%	
Total Government Support	$27,043	$62,751	132%	102%
Total Expenses	$441,171	$465,675	6%	-8%
Count	106	110		
3 - Large: Over $1M				
% of Expenses	3%	10%	7%	
Total Government Support	$195,315	$677,516	247%	202%
Total Expenses	$7,761,208	$6,909,164	-11%	-23%
Count	50	53		

TABLE A7: TOTAL EARNED REVENUE

Total Earned Revenue	2019	2022	4-year % change	Inflation-adjusted 4-year % change
1 - Small: Under $150,000				
% of Expenses	53%	34%	-19%	
Total Earned Revenue	$30,653	$22,006	-28%	-38%
Total Expenses	$57,868	$64,635	12%	-3%
Count	81	74		
2 - Medium: $150,000-$1M				
% of Expenses	41%	28%	-12%	
Total Earned Revenue	$177,812	$129,226	-27%	-37%
Total Expenses	$438,544	$458,681	5%	-9%
Count	106	111		
3 - Large: Over $1M				
% of Expenses	42%	36%	-6%	
Total Earned Revenue	$3,332,702	$2,520,566	-24%	-34%
Total Expenses	$7,890,209	$7,021,318	-11%	-23%
Count	48	50		

TABLE A8: DIGITAL EXPENSES

Digital Expenses	2019	2022	4-year % change	Inflation-adjusted 4-year % change
1 - Small: Under $150,000				
% of Expenses	1%	1%	-1%	
Total Digital Expenses	$601	$307	-49%	-56%
Total Expenses	$50,918	$58,615	15%	0%
Count	71	62		
2 - Medium: $150,000-$1M				
% of Expenses	0%	1%	1%	
Total Digital Expenses	$204	$5,594	2646%	2288%
Total Expenses	$443,135	$472,611	7%	-7%
Count	69	76		
3 - Large: Over $1M				
% of Expenses	0%	0%	0%	
Total Digital Expenses	$175	$4,956	2732%	2363%
Total Expenses	$4,211,429	$4,099,115	-3%	-15%
Count	36	38		

TABLE A9: BOTTOM LINE

Surplus (Deficit)	2019	2022	4-year % change	Inflation-adjusted 4-year % change
1 - Small: Under $150,000				
% Surplus (Deficit)	23%	19%	-4%	
Total Revenue	$66,776	$70,435	5%	-8%
Total Expenses	$54,290	$59,156	9%	-5%
Count	150	138		
2 - Medium: $150,000-$1M				
% Surplus (Deficit)	7%	11%	5%	
Total Revenue	$459,764	$487,819	6%	-8%
Total Expenses	$430,888	$438,394	2%	-12%
Count	151	162		
3 - Large: Over $1M				
% Surplus (Deficit)	1%	12%	12%	
Total Revenue	$7,059,197	$7,310,598	4%	-10%
Total Expenses	$7,011,613	$6,498,466	-7%	-19%
Count	67	68		

TABLE A10: WORKING CAPITAL

Working Capital: Total	2019	2022	4-year % change	Inflation-adjusted 4-year % change
1 - Small: Under $150,000				
Working Capital	39%	79%	40%	
Current Assets	$24,641	$54,352	121%	92%
Current Liabilities	$4,285	-$1,512	-135%	-131%
Total Expenses	$52,489	$70,792	35%	17%
Count	17	18		
2 - Medium: $150,000-$1M				
Working Capital	49%	69%	20%	
Current Assets	$287,098	$461,168	61%	40%
Current Liabilities	$46,693	$86,219	85%	61%
Total Expenses	$493,763	$547,156	11%	-4%
Count	53	54		
3 - Large: Over $1M				
Working Capital	55%	44%	-11%	
Current Assets	$6,238,016	$6,740,092	8%	-6%
Current Liabilities	$1,965,181	$3,070,177	56%	36%
Total Expenses	$7,791,044	$8,384,758	8%	-6%
Count	20	18		

TABLE A11: IN-PERSON AND TOTAL ATTENDANCE

In-person Attendance	2019	2022	4-year % change
1 - Small: Under $150,000			
Total In-person Attendance	6,615	1,758	-73%
Total Attendance	15,698	2,872	-82%
Count	91	84	
2 - Medium: $150,000-$1M			
Total In-person Attendance	26,079	6,696	-74%
Total Attendance	27,557	107,088	289%
Count	101	105	
3 - Large: Over $1M			
Total In-person Attendance	83,990	39,536	-53%
Total Attendance	155,740	120,911	-22%
Count	46	49	

TABLE A12: PEOPLE PER OFFERING

People per Offering	2019	2022	4-year % change
1 - Small: Under $150,000			
People per Offering	173	103	-40%
Total Attendance	6,594	3,254	-51%
Number of Programs	38	31	-17%
Count	70	62	
2 - Medium: $150,000-$1M			
People per Offering	284	76	-73%
Total Attendance	44,884	9,919	-78%
Number of Programs	158	130	-18%
Count	59	67	
3 - Large: Over $1M			
People per Offering	201	1,051	422%
Total Attendance	190,033	184,061	-3%
Number of Programs	943	175	-81%
Count	27	27	

TABLE A13: FULL-TIME AND PART-TIME STAFF

Full-time and Part-time Staff	2019	2022	4-year % change
1 - Small: Under $150,000			
Full-time Staff %	31%	21%	-10%
Part-time Staff %	69%	79%	10%
Full-time Staff	1	1	-14%
Part-time Staff	2	2	44%
FT + PT Staff	2	3	26%
Count	94	89	
2 - Medium: $150,000-$1M			
Full-time Staff %	45%	40%	-4%
Part-time Staff %	55%	60%	4%
Full-time Staff	2	3	12%
Part-time Staff	3	4	34%
FT + PT Staff	5	7	24%
Count	130	133	
3 - Large: Over $1M			
Full-time Staff %	44%	46%	1%
Part-time Staff %	56%	54%	-1%
Full-time Staff	37	28	-24%
Part-time Staff	46	33	-28%
FT + PT Staff	83	61	-26%
Count	54	55	

TABLE A14: ARTISTS

Artists	2019	2022	4-year % change
1 - Small: Under $150,000			
Artists	22	28	25%
Count	123	108	
2 - Medium: $150,000-$1M			
Artists	63	79	26%
Count	115	128	
3 - Large: Over $1M			
Artists	110	117	6%
Count	55	57	

TABLE A15: VISITOR-TO-STAFF RATIO

Visitor-to-Staff	2019	2022	4-year % change
1 - Small: Under $150,000			
Visitor-to-Staff	8,984	5,172	-42%
Total Attendance	6,594	3,254	-51%
Number of Full-time Staff	1	1	-14%
Count	94	89	
2 - Medium: $150,000-$1M			
Visitor-to-Staff	18,762	3,711	-80%
Total Attendance	44,884	9,919	-78%
Number of Full-time Staff	2	3	12%
Count	130	133	
3 - Large: Over $1M			
Visitor-to-Staff	5,167	6,553	27%
Total Attendance	190,033	184,061	-3%
Number of Full-time Staff	37	28	-24%
Count	54	55	

APPENDIX B: TABLES FOR TRENDS BY ARTS SECTOR

Below are 2019 to 2022 trends for organizations that reported data in both years via the CDP, CARP or CityArts application, or IRS990, by arts sector. Dividing organizations into unique disciplines created many categories with too few respondents to be representative. Therefore, we grouped organizations into three sectors:

- Performing Arts: Music, General/Multidisciplinary Performing Arts, Theater, Dance, Opera, and Symphony Orchestras
- Museums
- Other: Community-based, Arts Education, Media, Other

We note that there were fewer than 30 museums for which we have data, and we typically refrain from showing tables where fewer than 30 organizations of a certain kind reported the line items. However, when at least 10 museums reported the requisite line items, we show their trends in the spirit of offering some understanding of whether museums experienced different trends than organizations in other sectors, even if their activity may or may not be similar to that of museums more generally. Where the number of organizations in either the performing arts or other sectors fell below 30, we refrain from showing the trend.

TABLE B1: TOTAL CONTRIBUTIONS

Total Contributions	2019	2022	4-year % change	Inflation-adjusted 4-year % change
Performing Arts				
% of Expenses	44%	72%	27%	
Total Contributed Revenue	$883,389	$1,281,480	45%	26%
Total Expenses	$1,986,334	$1,780,606	-10%	-22%
Count	147	147		
Museums				
% of Expenses	72%	117%	44%	
Total Contributed Revenue	$2,476,469	$4,005,824	62%	41%
Total Expenses	$3,426,284	$3,434,663	0%	-13%
Count	10	10		
Other				
% of Expenses	59%	68%	8%	
Total Contributed Revenue	$748,038	$932,437	25%	8%
Total Expenses	$1,257,494	$1,373,368	9%	-5%
Count	95	95		

TABLE B2: TOTAL GOVERNMENT SUPPORT

Total Government Support	2019	2022	4-year % change	Inflation-adjusted 4-year % change
Performing Arts				
% of Expenses	1%	7%	6%	
Total Government Support	$19,133	$224,742	1075%	921%
Total Expenses	$3,426,284	$3,434,663	0%	-13%
Count	144	144		
Museums				
% of Expenses	9%	2%	-8%	
Total Government Support	$189,551	$32,400	-83%	-85%
Total Expenses	$1,998,949	$1,803,340	-10%	-22%
Count	10	10		
Other				
% of Expenses	7%	8%	1%	
Total Government Support	$86,477	$111,402	29%	12%
Total Expenses	$1,248,255	$1,366,751	9%	-5%
Count	94	94		

TABLE B3: TOTAL EARNED REVENUE

Total Earned Revenue	2019	2022	4-year % change	Inflation-adjusted 4-year % change
Performing Arts				
% of Expenses	47%	40%	-7%	
Total Earned Revenue	$918,473	$699,032	-24%	-34%
Total Expenses	$1,973,898	$1,754,102	-11%	-23%
Count	143	143		
Museums				
% of Expenses	26%	12%	-14%	
Total Earned Revenue	$904,635	$415,276	-54%	-60%
Total Expenses	$3,426,284	$3,434,663	0%	-13%
Count	10	10		
Other				
% of Expenses	36%	31%	-5%	
Total Earned Revenue	$498,935	$462,031	-7%	-19%
Total Expenses	$1,382,596	$1,482,673	7%	-7%
Count	82	82		

TABLE B4: BOTTOM LINE

Surplus (Deficit)	2019	2022	4-year % change	Inflation-adjusted 4-year % change
Performing Arts				
% Surplus (Deficit)	-1%	14%	15%	
Total Revenue	$1,404,681	$1,456,366	4%	-10%
Total Expenses	$1,419,134	$1,281,078	-10%	-22%
Count	222	222		
Museums				
% Surplus (Deficit)	13%	28%	15%	
Total Revenue	$2,697,714	$3,101,619	15%	0%
Total Expenses	$2,397,200	$2,423,162	1%	-12%
Count	15	15		
Other				
% Surplus (Deficit)	4%	8%	4%	
Total Revenue	$1,527,497	$1,649,082	8%	-6%
Total Expenses	$1,465,495	$1,529,254	4%	-9%
Count	131	131		

TABLE B5: IN-PERSON AND TOTAL ATTENDANCE

In-person and Total Attendance	2019	2022	4-year % change
Performing Arts			
Total In-person Attendance	32,019	13,104	-59%
Total Attendance	42,462	103,131	143%
Count	143	143	
Museums			
Total In-person Attendance	45,680	39,190	-14%
Total Attendance	45,680	39,561	-13%
Count	10	10	
Other			
Total In-person Attendance	23,310	6,293	-73%
Total Attendance	52,299	24,565	-53%
Count	96	96	

TABLE B6: NUMBER OF RELATIONAL ATTENDEES

Number of Subscribers/Members	2019	2022	4-year % change
Performing Arts			
Number of Subscribers/ Members	889	655	-26%
Count	135	135	
Museums			
Number of Subscribers/ Members	2,376	1,680	-29%
Count	10	10	
Other			
Number of Subscribers/ Members	4,726	9,428	99%
Count	92	92	

TABLE B7: FULL-TIME AND PART-TIME STAFF

Full-time and Part-time Staff	2019	2022	4-year % change
Performing Arts			
Full-time Staff %	43%	40%	-3%
Part-time Staff %	57%	60%	3%
Full-time Staff	10	7	-29%
Part-time Staff	13	11	-19%
FT + PT Staff	23	18	-23%
Count	159	159	
Museums			
Full-time Staff %	49%	53%	4%
Part-time Staff %	51%	47%	-4%
Full-time Staff	10	7	-29%
Part-time Staff	10	6	-40%
FT + PT Staff	20	13	-35%
Count	13	13	
Other			
Full-time Staff %	44%	46%	2%
Part-time Staff %	56%	54%	-2%
Full-time Staff	6	6	8%
Part-time Staff	8	7	-2%
FT + PT Staff	14	14	3%
Count	108	108	

TABLE B8: ARTISTS

Artists	2019	2022	4-year % change
Performing Arts			
Artists	68	77	12%
Count	167	167	
Museums			
Artists	28	47	71%
Count	14	14	
Other			
Artists	37	56	50%
Count	114	114	

TABLE B9: VISITOR-TO-STAFF RATIO

Visitor-to-Staff	2019	2022	4-year % change
Performing Arts			
Visitor-to-Staff	3,601	8,316	131%
Total Attendance	35,259	57,856	64%
Number of Full-time Staff	10	7	-29%
Count	159	158	
Museums			
Visitor-to-Staff	6,311	14,922	136%
Total Attendance	61,801	103,815	68%
Number of Full-time Staff	10	7	-29%
Count	13	13	
Other			
Visitor-to-Staff	14,370	720	-95%
Total Attendance	85,287	4,620	-95%
Number of Full-time Staff	6	6	8%
Count	108	108	

APPENDIX C: TABLES FOR TRENDS BY MISSION-FOCUSED POPULATION

Below are 2019 to 2022 trends for organizations that reported data in both years via the CDP, CARP or CityArts application, or IRS990, by whether they are of/by/for a specific population. Dividing organizations into the many unique groups represented in organizational missions created many categories with too few respondents to be representative. Therefore, we grouped organizations into three sectors:

- BIPOC
- Other Constituency -- led by, for, and about any of the following populations: LGBTQIA+, Children/Youth (0-18 years), Older Adults (65+ years), Women, Individuals with Disabilities, Individuals who are Currently or Formerly Incarcerated/ReturningCitizens, Veterans/Active-Duty Personnel
- General

We refrain from showing tables where fewer than 30 organizations in a budget group reported the line items, with two exceptions where the number approached 30.

TABLE C1: TOTAL CONTRIBUTIONS

Total Contributions	2019	2022	4-year % change	Inflation-adjusted 4-year % change
BIPOC				
% of Expenses	74%	80%	6%	
Total Contributed Revenue	$457,332	$567,281	24%	8%
Total Expenses	$613,974	$708,551	15%	0%
Count	94	94		
Other Constituency				
% of Expenses	52%	57%	5%	
Total Contributed Revenue	$221,907	$283,687	28%	11%
Total Expenses	$427,365	$494,990	16%	1%
Count	59	59		
General				
% of Expenses	47%	75%	28%	
Total Contributed Revenue	$1,713,179	$2,494,499	46%	27%
Total Expenses	$3,664,524	$3,340,984	-9%	-21%
Count	99	99		

TABLE C2: TRUSTEE SUPPORT

Trustee Support	2019	2022	4-year % change	Inflation-adjusted 4-year % change
BIPOC				
% of Expenses	5%	5%	-1%	
Trustee Support	$26,426	$26,159	-1%	-14%
Total Expenses	$501,848	$581,248	16%	1%
Count	38	38		
Other Constituency				
% of Expenses	6%	5%	-1%	
Trustee Support	$26,426	$26,159	-1%	-14%
Total Expenses	$479,628	$551,521	15%	0%
Count	19	19		
General				
% of Expenses	6%	7%	1%	
Trustee Support	$211,165	$238,840	13%	-2%
Total Expenses	$3,460,718	$3,254,870	-6%	-18%
Count	30	30		

TABLE C3: INDIVIDUAL SUPPORT

Individual Support	2019	2022	4-year % change	Inflation-adjusted 4-year % change
BIPOC				
% of Expenses	11%	16%	5%	
Individual Support	$60,194	$101,092	68%	46%
Total Expenses	$524,153	$649,520	24%	8%
Count	45	45		
Other Constituency				
% of Expenses	17%	14%	-4%	
Individual Support	$77,757	$68,135	-12%	-24%
Total Expenses	$453,470	$501,186	11%	-4%
Count	26	26		
General				
% of Expenses	23%	23%	0%	
Individual Support	$927,100	$878,656	-5%	-18%
Total Expenses	$3,989,472	$3,851,050	-3%	-16%
Count	37	37		

TABLE C4: CORPORATE SUPPORT

Corporate Support	2019	2022	4-year % change	Inflation-adjusted 4-year % change
BIPOC				
% of Expenses	2%	1%	0%	
Corporate Support	$9,935	$8,635	-13%	-24%
Total Expenses	$586,972	$663,790	13%	-2%
Count	87	87		
Other Constituency				
% of Expenses	2%	1%	-2%	
Corporate Support	$10,697	$3,844	-64%	-69%
Total Expenses	$429,887	$499,851	16%	1%
Count	57	57		
General				
% of Expenses	2%	1%	-1%	
Corporate Support	$74,801	$38,322	-49%	-55%
Total Expenses	$3,777,826	$3,464,848	-8%	-20%
Count	93	93		

TABLE C5: FOUNDATION SUPPORT

Foundation Support	2019	2022	4-year % change	Inflation-adjusted 4-year % change
BIPOC				
% of Expenses	17%	16%	-1%	
Foundation Support	$98,741	$105,906	7%	-7%
Total Expenses	$586,972	$663,790	13%	-2%
Count	87	87		
Other Constituency				
% of Expenses	17%	10%	-6%	
Foundation Support	$72,028	$52,058	-28%	-37%
Total Expenses	$429,887	$499,851	16%	1%
Count	57	57		
General				
% of Expenses	8%	4%	-4%	
Foundation Support	$320,219	$141,310	-56%	-62%
Total Expenses	$3,777,826	$3,464,848	-8%	-20%
Count	93	93		

TABLE C6: TOTAL GOVERNMENT SUPPORT

Total Government Support	2019	2022	4-year % change	Inflation-adjusted 4-year % change
BIPOC				
% of Expenses	7%	15%	8%	
Total Government Support	$27,739	$73,205	164%	129%
Total Expenses	$420,658	$487,204	16%	1%
Count	94	94		
Other Constituency				
% of Expenses	5%	7%	3%	
Total Government Support	$29,013	$52,879	82%	58%
Total Expenses	$613,974	$708,551	15%	0%
Count	60	60		
General				
% of Expenses	2%	10%	8%	
Total Government Support	$89,694	$352,177	293%	241%
Total Expenses	$3,792,495	$3,475,171	-8%	-20%
Count	94	94		

TABLE C7: EARNED REVENUE

Total Earned Revenue	2019	2022	4-year % change	Inflation-adjusted 4-year % change
BIPOC				
% of Expenses	33%	21%	-12%	
Total Earned Revenue	$193,278	$144,649	-25%	-35%
Total Expenses	$592,622	$699,164	18%	3%
Count	84	84		
Other Constituency				
% of Expenses	40%	33%	-8%	
Total Earned Revenue	$176,684	$154,674	-12%	-24%
Total Expenses	$440,633	$474,692	8%	-6%
Count	52	52		
General				
% of Expenses	44%	38%	-6%	
Total Earned Revenue	$1,574,523	$1,230,376	-22%	-32%
Total Expenses	$3,608,181	$3,266,148	-9%	-21%
Count	99	99		

TABLE C8: PERSONNEL EXPENSES

Personnel Expenses	2019	2022	4-year % change	Inflation-adjusted 4-year % change
BIPOC				
% of Expenses	39%	30%	-9%	
Personnel Expenses	$229,726	$199,244	-13%	-25%
Total Expenses	$586,972	$663,790	13%	-2%
Count	87	87		
Other Constituency				
% of Expenses	51%	39%	-13%	
Personnel Expenses	$220,825	$193,380	-12%	-24%
Total Expenses	$429,887	$499,851	16%	1%
Count	57	57		
General				
% of Expenses	52%	25%	-28%	
Personnel Expenses	$1,977,628	$856,393	-57%	-62%
Total Expenses	$3,777,826	$3,464,848	-8%	-20%
Count	93	93		

TABLE C9: BOTTOM LINE

Surplus (Deficit)	2019	2022	4-year % change	Inflation-adjusted 4-year % change
BIPOC				
% Surplus (Deficit)	6%	13%	7%	
Total Revenue	$647,953	$790,711	22%	6%
Total Expenses	$610,831	$697,174	14%	-1%
Count	116	116		
Other Constituency				
% Surplus (Deficit)	5%	14%	9%	
Total Revenue	$454,498	$529,782	17%	1%
Total Expenses	$431,667	$464,484	8%	-6%
Count	86	86		
General				
% Surplus (Deficit)	1%	12%	11%	
Total Revenue	$2,639,503	$2,702,311	2%	-11%
Total Expenses	$2,620,518	$2,411,213	-8%	-20%
Count	166	166		

TABLE C10: WORKING CAPITAL

Working Capital: Total	2019	2022	4-year % change	Inflation-adjusted 4-year % change
BIPOC				
Working Capital	70%	164%	94%	
Current Assets	$628,581	$1,382,829	120%	91%
Current Liabilities	$196,339	$224,115	14%	-1%
Total Expenses	$617,998	$706,423	14%	-1%
Count	39	39		
Other Constituency				
Working Capital	30%	49%	19%	
Current Assets	$221,996	$363,563	64%	42%
Current Liabilities	$60,429	$71,886	19%	3%
Total Expenses	$538,033	$598,163	11%	-3%
Count	20	20		
General				
Working Capital	53%	26%	-27%	
Current Assets	$3,594,865	$2,774,241	-23%	-33%
Current Liabilities	$1,064,046	$1,603,664	51%	31%
Total Expenses	$4,774,841	$4,588,148	-4%	-16%
Count	31	31		

TABLE C11: IN-PERSON AND TOTAL ATTENDANCE

In-person and Total Attendance	2019	2022	4-year % change
BIPOC			
Total In-person Attendance	25,286	7,031	-72%
Total Attendance	36,334	133,675	268%
Count	92	92	
Other Constituency			
Total In-person Attendance	11,975	4,013	-66%
Total Attendance	12,016	37,636	213%
Count	61	61	
General			
Total In-person Attendance	43,922	20,607	-53%
Total Attendance	77,853	30,288	-61%
Count	96	96	

TABLE C12: PEOPLE PER OFFERING

People per Offering	2019	2022	4-year % change
BIPOC			
People per Offering	160	90	-44%
Total Attendance	27,305	5,069	-81%
Number of Programs	171	57	-67%
Count	42	42	
Other Constituency			
People per Offering	63	797	1167%
Total Attendance	15,673	90,758	479%
Number of Programs	249	114	-54%
Count	48	48	
General			
People per Offering	346	343	-1%
Total Attendance	96,084	39,352	-59%
Number of Programs	278	115	-59%
Count	66	66	

TABLE C13: STAFFING

Full-time Staff	2019	2022	4-year % change
BIPOC			
Full-time Staff %	42%	46%	4%
Part-time Staff %	58%	54%	-4%
Full-time Staff	3	4	18%
Part-time Staff	5	5	2%
FT + PT Staff	8	9	8%
Count	97	97	
Other Constituency			
Full-time Staff %	55%	48%	-8%
Part-time Staff %	45%	52%	8%
Full-time Staff	3	4	18%
Part-time Staff	3	4	60%
FT + PT Staff	6	8	37%
Count	62	62	
General			
Full-time Staff %	44%	42%	-2%
Part-time Staff %	56%	58%	2%
Full-time Staff	15	11	-29%
Part-time Staff	20	15	-25%
FT + PT Staff	35	26	-26%
Count	121	121	

TABLE C14: ARTISTS

Artists		2019	2022	4-year % change
BIPOC				
	Artists	29	53	84%
	Count	96	96	
Other Constituency				
	Artists	39	45	14%
	Count	78	78	
General				
	Artists	84	93	11%
	Count	121	121	

ABOUT SMU DATAARTS

SMU DataArts, the National Center for Arts Research, is a joint project of the Meadows School of the Arts and Cox School of Business at Southern Methodist University. The mission of SMU DataArts is to provide and engage both organizations and individuals with the evidence-based insights needed to collectively build strong, vibrant and equitable arts communities. Its programs provide free business intelligence tools and educational workshops to help arts leaders leverage data to answer critical management questions, communicate about their organizations, and connect research analyses to their own work. Recent publications include white papers on emergence from the COVID-19 crisis; the alchemy that drives high performing arts organizations of color; audience diversity, equity and inclusion in large performing arts organizations; working capital and the resiliency of BIPOC organizations; and more. SMU DataArts also publishes reports on the health of the U.S. arts and cultural sector with its Arts Vibrancy Index, which highlights the 40 most arts-vibrant communities around the country.