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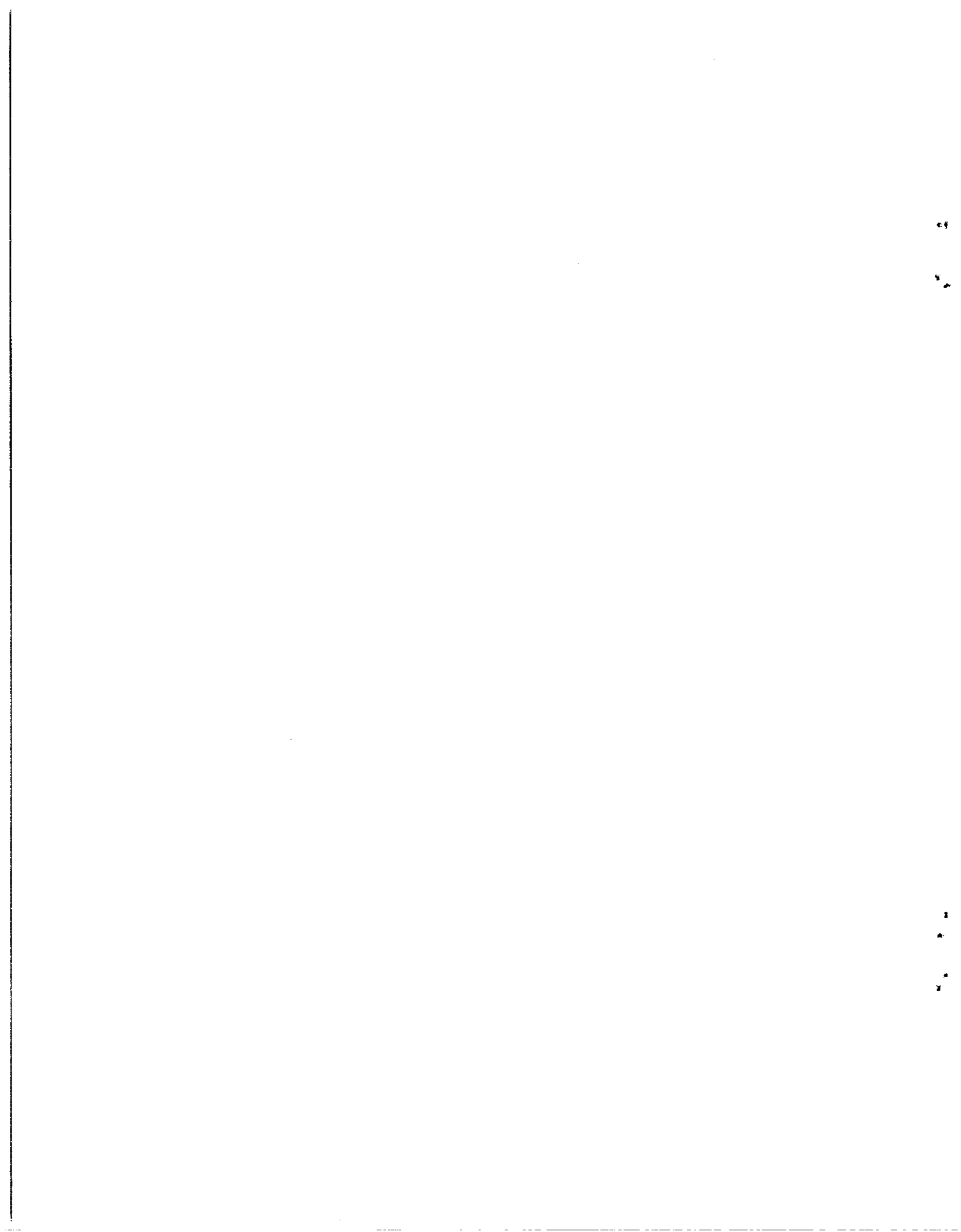
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*The Economic Impact
of Non-Profit Arts Organizations
in Nebraska, 1976-1977*





THE ECONOMIC IMPACT OF NON-PROFIT ARTS
ORGANIZATIONS IN NEBRASKA, 1976-1977

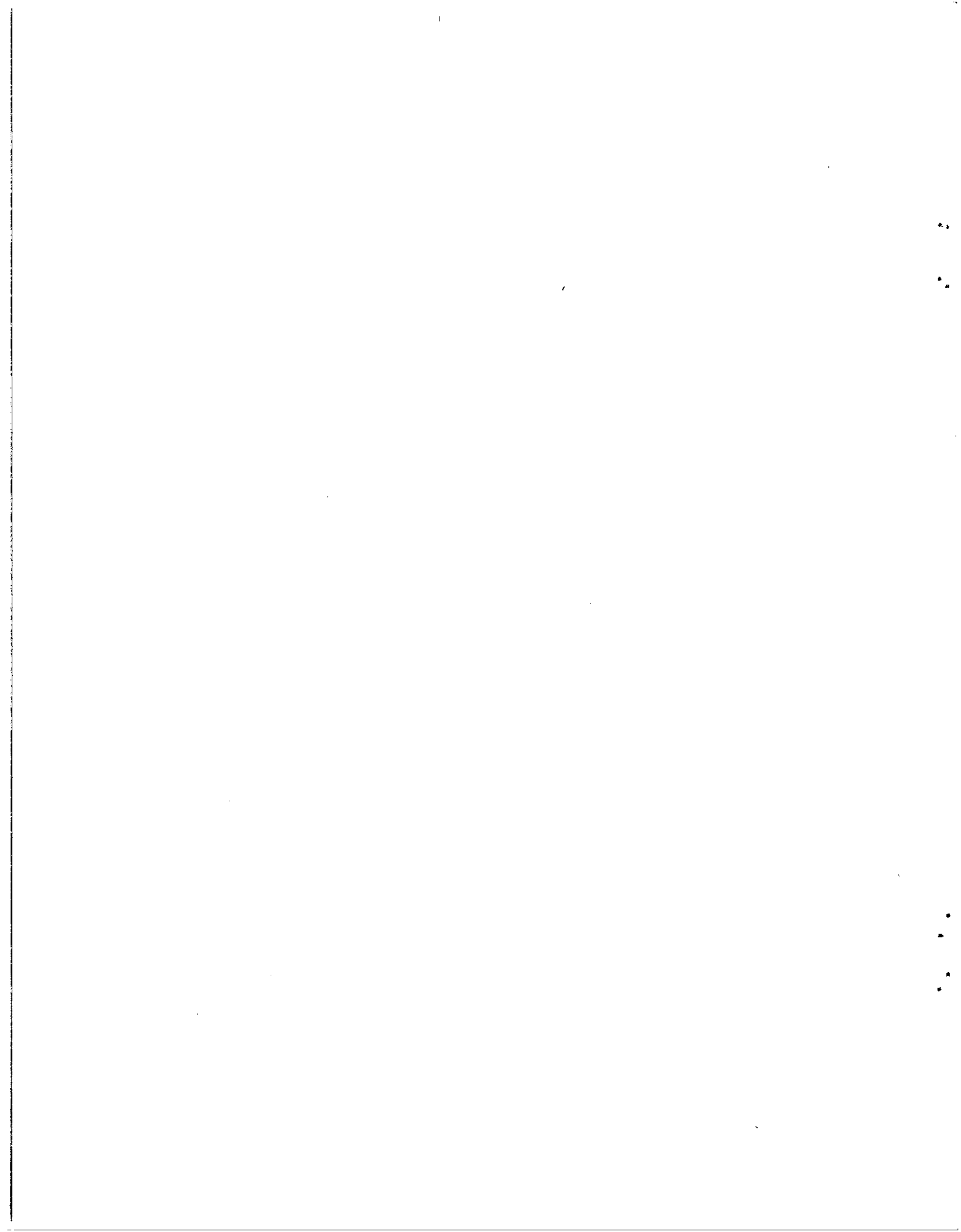
by

Dr. Murray Frost
Ms. Garneth O. Peterson

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University of Nebraska at Omaha

August, 1978



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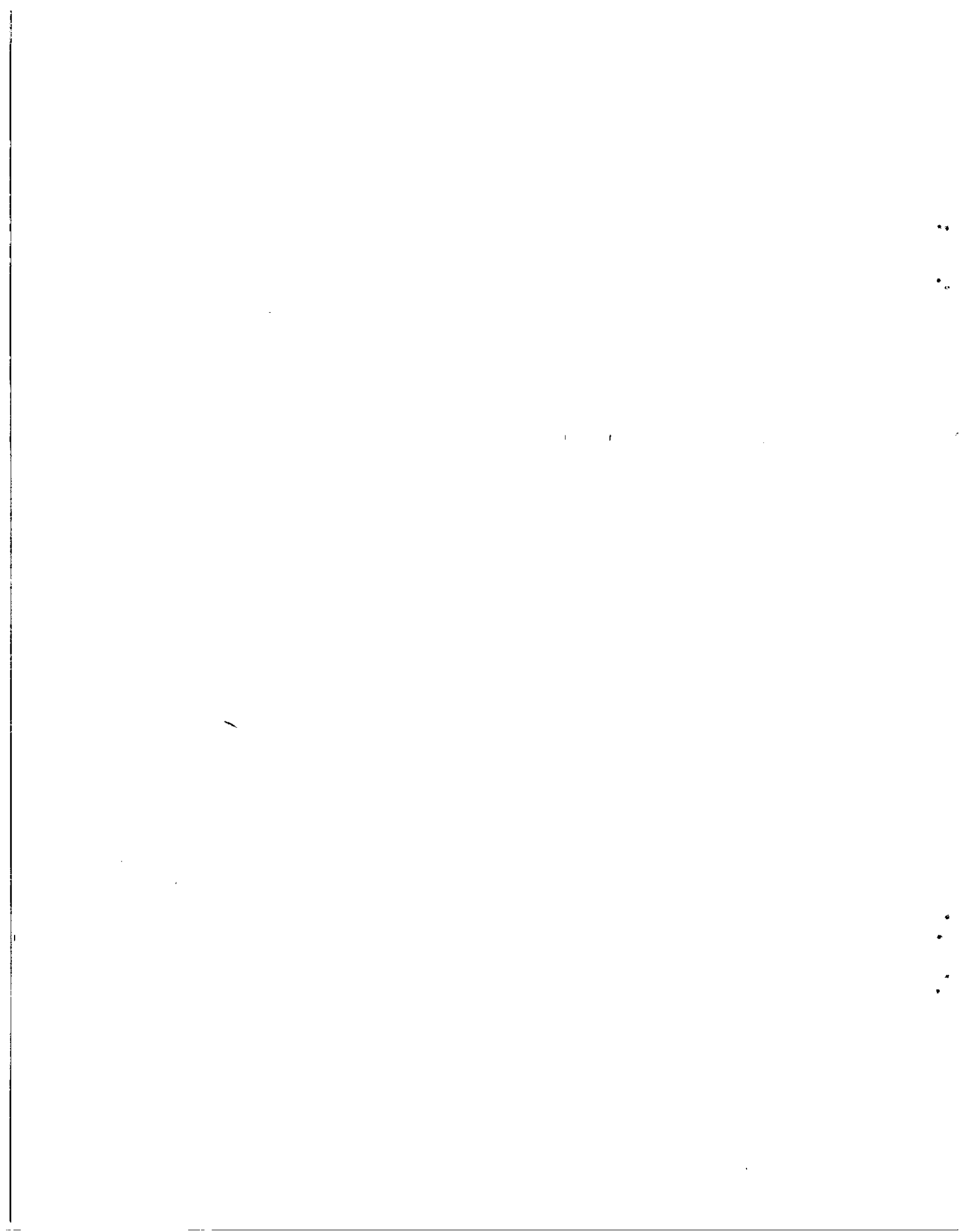
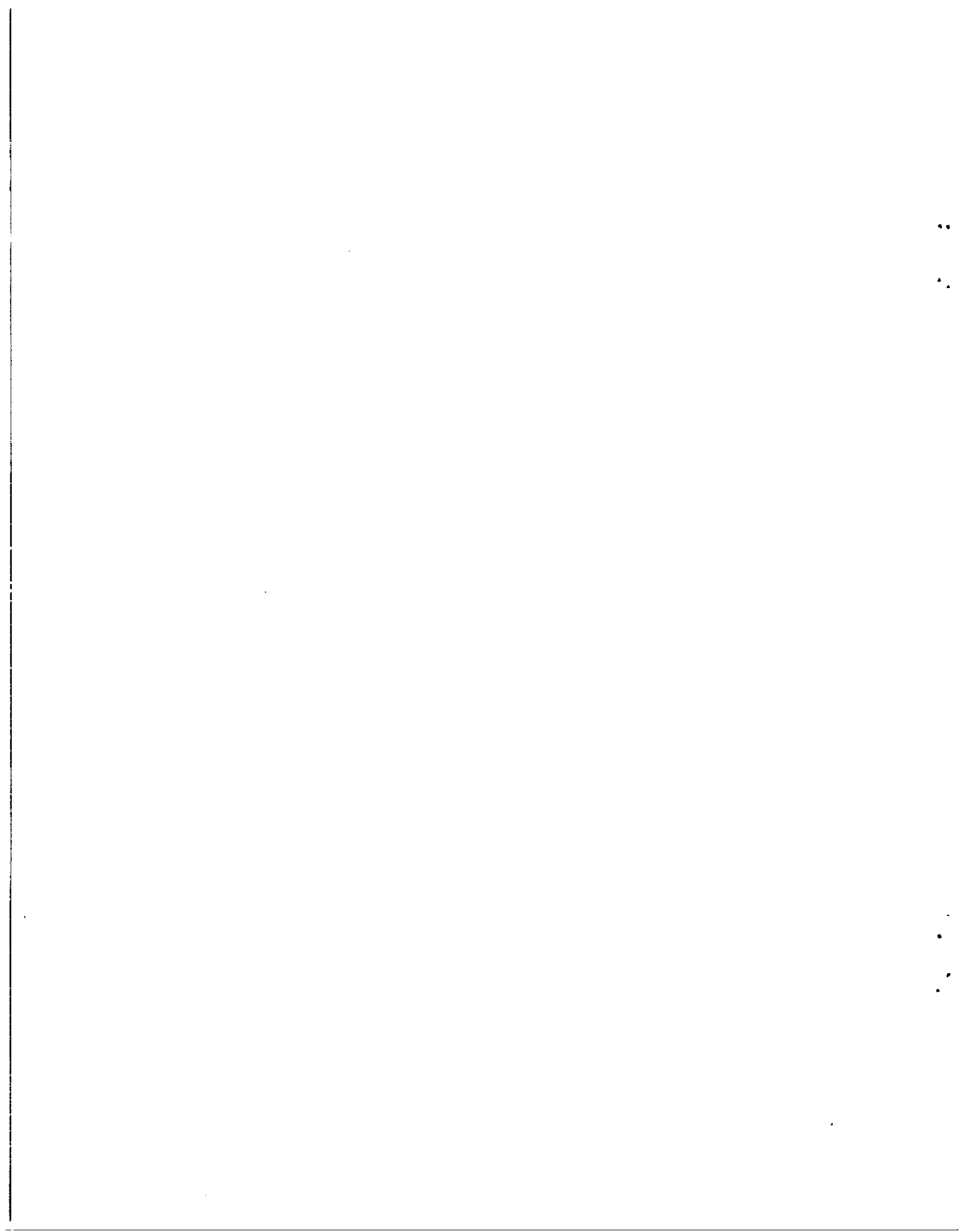


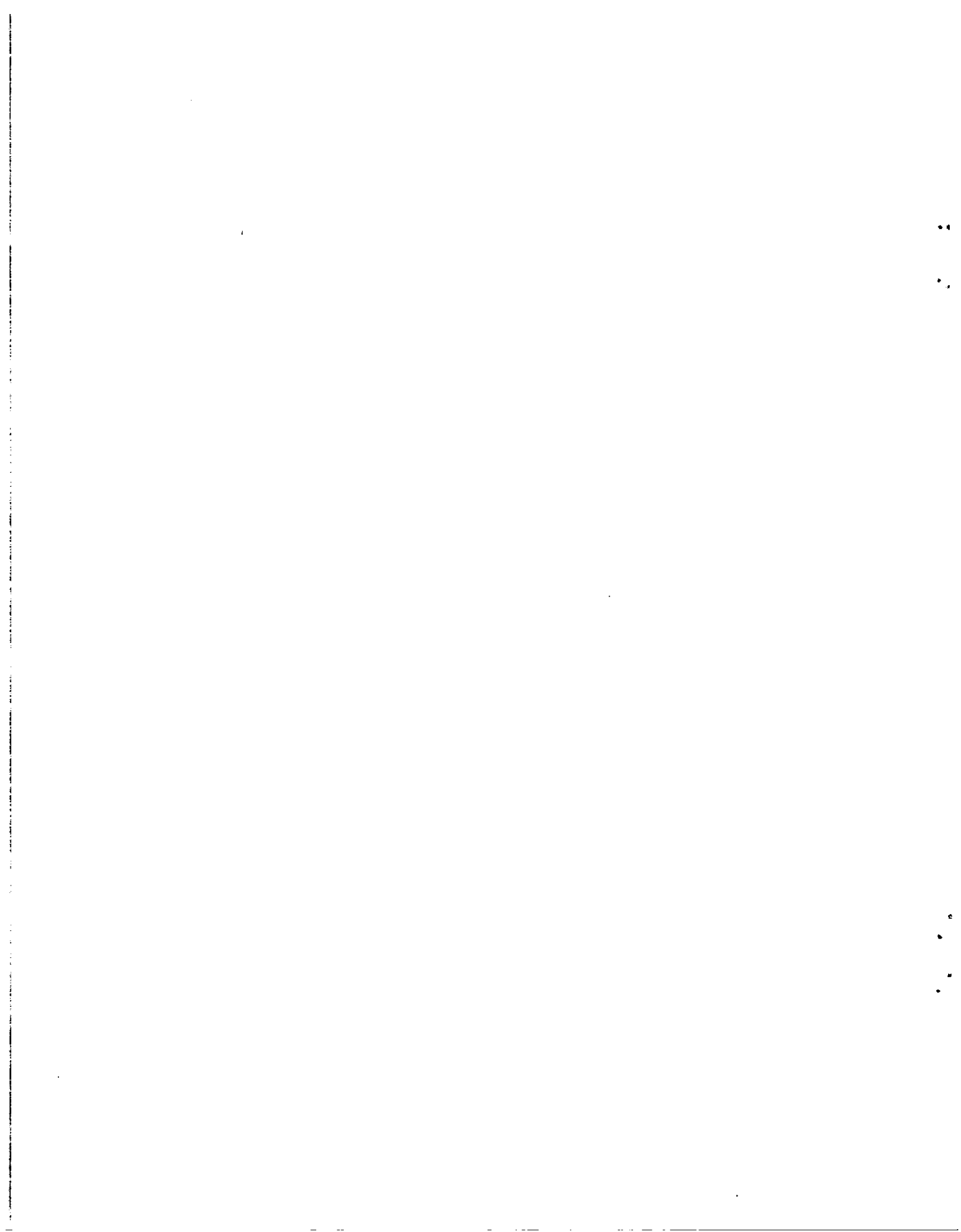
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SECTION 1

Introduction

What are the arts worth to Nebraska? Until recently no information has been available to answer that question. The arts provide an important cultural contribution, but they also support the economy by employing people, renting buildings, and purchasing supplies and services. The intangible attributes of artistic endeavors are commonly recognized. Economic contributions, however, have received little attention.

Before this study was begun, the number of Nebraska arts organizations and the variety of existing art forms were unknown, as well as their economic value. To provide information on these quantifiable aspects of arts organizations, the Nebraska Arts Council and the University of Nebraska at Omaha College of Fine Arts contracted with the Center for Applied Urban Research to conduct a study of arts organizations in Nebraska. Funds from the Nebraska Arts Council partially supported the project.

As the first attempt to locate and systematically survey arts organizations in Nebraska, this study was limited to those non-profit groups which had applied for Nebraska Arts Council grants between 1975 and 1977 and to the state's universities and colleges, including technical colleges. No individual artists or profit-making establishments such as dinner theatres or art galleries were surveyed. Profit-making organizations are not eligible for grants from the Nebraska Arts Council, and the problems of locating individual artists forced us to exclude them even though they are an important segment of the arts in the state. However, the Nebraska Arts Council estimates that organizations surveyed comprise 85% of the state's arts organizations, and include all those with budgets over \$10,000.

A questionnaire was sent to the 241 organizations identified in the Arts Council grant application files. (Appendix A lists all known non-profit Nebraska arts organizations and Appendix B includes the questionnaire.) Of that number, 30 organizations were eliminated because they were no longer in operation or were unable to supply any of the requested information.

The questionnaires were followed up by telephone calls to each group to check whether they had received the survey form. Because many smaller organizations had no permanent office space or employees, some persons listed in the grant application file were no longer affiliated with the organizations, or no longer had access to the necessary financial data. Because the smaller and less formally run organizations represent a large proportion of Nebraska arts groups, this was a painstaking process. All nonrespondents were telephoned again one month after the mailing to offer assistance with the survey form or to supply another if necessary.

The 6 page questionnaire encompassed nearly 50 questions regarding the quantifiable aspects of Nebraska arts organizations in 1976-1977.¹ The number and type of responding organizations provide a profile of arts activities in the state.

Their responses are the basis for the analysis presented in this report. The first section focuses upon the organizations, their activities, their paid and unpaid personnel, and the facilities and services donated for their use. The next section analyzes the economic aspects of non-profit Nebraska arts organizations, focusing on assets, liabilities and net worth, income and income sources, expenditures, and the indirect economic impact of these expenditures. The final section summarizes the findings. A list of non-profit Nebraska arts organizations and the questionnaire are included as appendixes.

¹Organizations were also asked to supply data for 1972-1973 if possible. Unfortunately, less than half of the respondents could supply meaningful information for 1972; thus it was not possible to compare growth between 1972-1973 and 1976-1977. The 1976-1977 information gathered in this survey will provide a base for comparative growth studies in the future.

SECTION 2

Active Non-Profit Arts Organizations in Nebraska

Respondents

The 211 active organizations were classified by location and art form. Since a number of organizations were in Lincoln and Omaha areas, they were separated from organizations in non-metropolitan areas. Organizations were also classified by art form. Visual arts included several galleries, craft activities and art clubs. Listed under music were symphonies, an opera company and vocal music groups. Theatre included community theatres and a dance company. Under literary were listed 2 writer's clubs and a Nebraska arts magazine. Museums encompassed historical societies as well as art museums. Community arts provided a wide range of activities through groups such as ethnic societies, churches, social service agencies and parks and recreation departments. Education included elementary and secondary schools with separate arts budgets, as well as colleges, universities, and educational radio and television stations.²

Respondents included 113 non-education art groups and 22 education groups, totaling 135 arts organizations in the state. Of this total, 50 organizations were from the Omaha SMSA (Standard Metropolitan Statistical Area), 27 from the Lincoln SMSA and 58 from non-metropolitan areas of Nebraska. (Map 1 shows the distribution of respondents by city and art form.) Except for education groups, a majority of organizations in each art form responded to the questionnaire.

Rates of response to the questionnaire ranged from approximately half of the education and theatre groups to more than 90% of the museums (Table 1). Among the non-education groups, nonrespondents were predominantly groups with smaller budgets and few full time employees. The total income of

²All activities sponsored by an educational institution, no matter what artistic category they fell into, were classified under education.

TABLE 1

NEBRASKA ARTS RESPONDENTS BY ART FORM AND LOCATION

| Art Form and Location | Total Groups | Respondents | | Nonrespondents | |
|----------------------------|--------------|-------------|------------|----------------|------------|
| | Number | Number | % of Total | Number | % of Total |
| Art-Visual | 28 | 22 | 79 | 6 | 21 |
| Community Arts | 67 | 44 | 66 | 23 | 34 |
| Literary | 5 | 3 | 60 | 2 | 40 |
| Museums | 12 | 11 | 92 | 1 | 8 |
| Music | 25 | 18 | 72 | 7 | 28 |
| Theatre | <u>29</u> | <u>15</u> | 52 | <u>14</u> | 48 |
| Non-Education Total | 166 | 113 | 68 | 53 | 32 |
| Education | <u>45</u> | <u>22</u> | 49 | <u>23</u> | 51 |
| Total | 211 | 135 | 64 | 76 | 36 |
| Omaha Non-Education | 58 | 39 | 67 | 19 | 33 |
| Omaha Education | <u>14</u> | <u>11</u> | 79 | <u>3</u> | 21 |
| Omaha Total | 72 | 50 | 69 | 22 | 31 |
| Lincoln Non-Education | 32 | 23 | 72 | 9 | 28 |
| Lincoln Education | <u>5</u> | <u>4</u> | 80 | <u>1</u> | 20 |
| Lincoln Total | 37 | 27 | 73 | 10 | 27 |
| Non-Metropolitan | | | | | |
| Non-Education | 76 | 51 | 67 | 25 | 33 |
| Non-Metropolitan Education | <u>26</u> | <u>7</u> | 27 | <u>19</u> | 73 |
| Non-Metropolitan Total | 102 | 58 | 57 | 44 | 43 |

nonrespondent organizations has been estimated at \$300,000 by the Nebraska Arts Council.

A number of colleges found it difficult, and in some cases impossible, to pull together figures from several departments, and this limited collection of data from education groups. Others could supply data on the number of performances but not on financial matters. Since the major focus of the study was on the economic data, these surveys were not included in the analysis.³

Respondents were asked to provide the date their organization was founded. Tabulation of these results showed that most arts organizations in Nebraska are relatively young (Table 2). Many of the organizations founded in the nineteenth century were educational facilities, such as Creighton University, founded in 1878. Only two of the nineteenth century organizations were non-educational: Lincoln's Nebraska Art Association, founded in 1888, and Omaha's Tuesday Musical, organized in 1892. Only 6 groups formed between the turn of the century and 1930, and another 14 between 1931 and 1959. The most active period in organization of new arts groups was after 1960; approximately 75% of the 120 groups answering the question were formed during that period.

Activities

Activities sponsored by Nebraska arts organizations may be broadly classified as either performing arts events such as concerts and plays, or visual arts exhibitions such as art shows and museum displays.

Performing Arts. Responding arts organizations which sponsored performing arts productions reported almost 1,400 events with more than 2,500 performances. These performances drew audiences of more than 870,00 (Table 3).

³Other methodological caveats should also be noted. No attempt was made to estimate data either for non-respondents or for questions left unanswered by respondents. Similarly, although returned questionnaires were "edited" to ensure consistency of responses involving sums of individual items, no attempt was made to check the reliability or validity of the responses. (For instance, attendance estimates were not examined in relation to the capacity of the theatre, ticket income, or the number of productions and performances; similarly salary expenses were not compared to other related expense categories such as employer contributions to FICA.) Any interpretation of these data should consider that the responses represent only one period of time--a year ending sometime during 1976 or 1977--and that this period may not be typical for all organizations, due to circumstances such as the receipt of a large bequest or grant.

TABLE 2

YEAR OF FOUNDING OF NON-PROFIT
NEBRASKA ARTS ORGANIZATIONS

| Year of Founding | Number of Organizations | % of Total |
|------------------|-------------------------|-------------------|
| 1878-1899 | 9 | 8 |
| 1900-1930 | 6 | 5 |
| 1931-1959 | 14 | 12 |
| 1960-1971 | 43 | 36 |
| 1972-1978 | <u>48</u> | <u>40</u> |
| Total | 120 | 101 ^{a/} |

^{a/} Totals do not add to 100% because of rounding.

TABLE 3

PERFORMANCES AND ATTENDANCE AT NEBRASKA ARTS ACTIVITIES BY ART FORM, 1976-1977

| Art Form | Performing Arts | | | | Visual Arts | | | Total Attendance |
|---------------------|-------------------------|------------------|------------------------|----------------|------------------------------|-----------------------|---------------|------------------|
| | Number Reporting Events | Number of Events | Number of Performances | Attendance | Number Reporting Exhibitions | Number of Exhibitions | Attendance | |
| Art-Visual | 1 | 8 | 14 | 3,000 | 18 | 108 | 78,505 | 81,505 |
| Community Arts | 33 | 271 | 498 | 341,675 | 24 | 179 | 477,070 | 818,745 |
| Museums | 6 | 19 | 19 | 49,729 | 7 | 93 | 299,118 | 348,847 |
| Music | 17 | 369 | 389 | 124,388 | -- | -- | -- | 124,388 |
| Theatre | <u>15</u> | <u>140</u> | <u>650</u> | <u>216,015</u> | <u>1</u> | <u>5</u> | <u>3,000</u> | <u>219,015</u> |
| Non-education Total | 72 | 807 | 1,570 | 734,807 | 50 | 385 | 857,693 | 1,592,500 |
| Education | <u>17</u> | <u>566</u> | <u>934</u> | <u>135,274</u> | <u>15</u> | <u>96</u> | <u>34,815</u> | <u>170,089</u> |
| Total | 89 | 1,373 | 2,504 | 870,081 | 65 | 481 | 892,508 | 1,762,589 |

The educational groups which presented a variety of art forms (e.g. music and theatre productions) sponsored the most events (566) and the most performances (934). Music groups had the second highest number of events (369), but since they were unlikely to repeat the same program during a season they ranked fourth in the number of performances (389).

The community arts organizations drew the largest attendance at their events, approximately 340,000. Productions by theatre groups drew the second largest total audience, over 200,000.

Visual Arts. Visual arts exhibitions drew almost equal attendance, approximately 890,000, for almost 500 exhibitions. The 24 community arts organizations which sponsored visual arts exhibitions reported 179 exhibits drawing more than 475,000 people; the 7 museums which reported data in these categories had 93 exhibitions drawing approximately 300,000 people.

Attendance at arts events sponsored by Nebraska non-profit arts organizations, therefore, totaled more than 1.75 million. For comparative purposes, it is important to note that Nebraska's population in 1976 was estimated to be 1.55 million.

But attendance on a per capita basis is not uniform, with attendance at events sponsored by non-metropolitan groups much below the metropolitan areas. Attendance at events sponsored by Omaha groups was 2.13 times the area's population (1,052,875 attendance and 494,900 estimated population); at Lincoln the ratio was 2.73 (499,491 attendance, and 182,900 population; but for the remainder of the state, the ratio was 0.24 (210,223 attendance and 875,200 population).

Free Performances. It is significant to note that many of the events sponsored by Nebraska non-profit arts organizations were free to the public. More than half (54%) of audiences at performing arts productions in 1976-1977 attended free presentations; 1,100 performances were free, or 45% of all performances (Table 4). Community arts organizations reported the largest audience for free performances (almost 315,000, or 92% of its audience).

Many of the organizations which charged admission to some or all of their events provided discounts to such groups as students and elderly, with some also offering discounts to handicapped persons. The visual arts exhibitions were predominantly free to the public--approximately 96% of all exhibitions had no admission fee.

TABLE 4

FREE PERFORMANCES, EXHIBITIONS AND ATTENDANCE AT NEBRASKA ARTS ACTIVITIES, 1976-1977

| | Performing Arts | | | | | | | Visual Arts | | | | | | |
|---------------------|----------------------------------|--|--|-------------------------------|----|----|--------------------------|-----------------------------------|------------------------|---------------------------------|---------------------------------|------------------------|-------------------|------------------|
| | Total Reporting Performance Data | Total Reporting Only Free Performances | Total Others Reporting Free Performances | Total Reporting Discounts To: | | | Free Performances Number | Free Performances % ^{a/} | Free Attendance Number | Free Attendance % ^{a/} | Total Reporting Exhibition Data | Free Exhibition Number | Free Exhibition % | Total Attendance |
| Arts-Visual | 1 | -- | 1 | 1 | -- | 1 | 1 | 7 | 1,500 | 50 | 18 | 105 | 97 | 78,505 |
| Community Arts | 33 | 8 | 20 | 12 | 5 | 18 | 283 | 57 | 313,564 | 92 | 24 | 174 | 97 | 477,070 |
| Museums | 6 | 4 | -- | -- | -- | 1 | 15 | 79 | 3,300 | 7 | 7 | 81 | 87 | 299,118 |
| Music | 17 | 4 | 6 | 5 | 3 | 8 | 306 | 79 | 32,199 | 26 | -- | -- | -- | -- |
| Theatre | 15 | 2 | 4 | 3 | 3 | 6 | 73 | 11 | 28,730 | 13 | 1 | 5 | 100 | 3,000 |
| Non-Education Total | 72 | 18 | 31 | 21 | 11 | 34 | 678 | 43 | 379,293 | 52 | 50 | 365 | 95 | 857,693 |
| Education | 17 | 3 | 10 | 8 | 4 | 10 | 437 | 47 | 90,652 | 67 | 15 | 95 | 99 | 34,815 |
| Total | 89 | 21 | 41 | 31 | 15 | 44 | 1,115 | 45 | 469,945 | 54 | 65 | 460 | 96 | 892,508 |

^{a/} % of total performances and attendance.

Employees, Volunteers, and Non-Cash Donations

Employees. Non-profit Nebraska arts organizations reported a monthly average employment in 1976-1977 of more than 600 arts professionals (artists, educators, and curators) and more than 500 support staff (including managerial, administrative, and clerical). Arts employment in 1976-1977 is shown in Table 5. Many arts organizations employed staff only for periodic productions or activities rather than on a salary basis for the entire year. For this reason more than 1,700 individuals filled these positions during the year; and most (67%) were employed on a part time basis. This high proportion of part time employees was greater for arts professionals (80% part time) than for the support staff (41%).

From the perspective of an arts professional, the best opportunity for full time employment was with educational organizations, as 156 full time arts professionals were employed in 1976-1977. Theatre groups represented a distant second, with 37 full time professionals. Music groups employed the most part time arts professionals (357) and community arts organizations were second (with 292); educational groups employed 180. For those interested in full time managerial, administrative or supportive/clerical positions with arts organizations, educational organizations employed the most (184) and museums the second most (74); community arts organizations employed the most part time people in this occupational grouping (105), with educators second (74).

Volunteers. The arts in Nebraska, as elsewhere in the nation, depend heavily upon the efforts of volunteers and upon donated facilities, supplies and services as well as cash contributions.

Data from non-profit Nebraska arts organizations for 1976-1977 indicated that the number of volunteers greatly exceeded the number of paid employees. More than 10,000 volunteers were reported by 99 arts organizations (Table 6). These volunteers contributed more than 450,000 hours, or the equivalent of 225 people working full time for a year (fifty 40-hour weeks). Theatre groups, with their extensive backstage activity, reported the most volunteers (over 4,000) working approximately 121,000 hours. Only education group volunteers worked more hours--approximately 122,000. Community arts groups had the next highest number of volunteers and volunteer hours.

If volunteers were paid the 1977 minimum wage their work would cost \$1.2 million. (It should be noted that much of the work done by volunteers would command far more than minimum wage.) For community arts groups, this

TABLE 5

EMPLOYEES OF NEBRASKA ARTS ORGANIZATIONS BY ART FORM, 1976-1977

| Art Form | Artists, Arts Educators And Curators | | | Managerial, Administrative And Supportive/Clerical | | |
|---------------------|---|---------------------|--------------------|---|---------------------|--------------------|
| | Total | Total | Monthly Average | Total | Total | Monthly Average |
| | Number Full Time | Number Part Time | | Number Full Time | Number Part Time | |
| Art-Visual | 12 | 33 | 28 | 6 | 10 | 10 |
| Community Arts | 8 | 292 | 91 | 30 | 105 | 124 |
| Literary | - | - | - | 1 | 1 | 2 |
| Museums | 9 | 9 | 18 | 74 | 36 | 104 |
| Music | 15 | 357 | 176 | 15 | 1 | 13 |
| Theatre | <u>37</u> | <u>64</u> | <u>96</u> | <u>28</u> | <u>8</u> | <u>30</u> |
| Non-Education Total | 81 | 755 | 409 | 154 | 161 | 283 |
| Education | <u>156</u> | <u>180</u> | <u>229</u> | <u>184</u> | <u>74</u> | <u>247</u> |
| Total | 237 | 935 | 638 | 338 | 235 | 530 |

TABLE 6

VOLUNTEERS AND VOLUNTEER HOURS FOR NEBRASKA ARTS ORGANIZATIONS
BY ART FORM, 1976-1977

| Art Form | Number Reporting | Volunteers | Number Reporting | Volunteer Hours | Imputed Value (Hrs. x \$2.65) |
|---------------------|------------------|--------------|------------------|-----------------|-------------------------------|
| Art-Visual | 14 | 987 | 15 | 15,576 | \$ 41,276 |
| Community Arts | 37 | 1,911 | 37 | 116,605 | 309,003 |
| Literary | 2 | 33 | 1 | 150 | 398 |
| Museums | 10 | 1,118 | 9 | 45,444 | 120,427 |
| Music | 17 | 1,178 | 16 | 31,540 | 83,581 |
| Theatre | <u>13</u> | <u>4,038</u> | <u>13</u> | <u>120,662</u> | <u>319,754</u> |
| Non-Education Total | 93 | 9,265 | 91 | 329,977 | \$ 874,439 |
| Education | <u>7</u> | <u>988</u> | <u>7</u> | <u>121,748</u> | <u>322,632</u> |
| Total | 100 | 10,253 | 98 | 451,725 | \$1,197,071 |

imputed value of volunteers exceeded their actual payroll; their payroll was 67% of the imputed value of volunteers.⁴

Donated Facilities and Services. The value of donated facilities, supplies and equipment, and services and material was estimated at \$26.8 million by the 95 groups which reported such contributions (Table 7). This represents a value 2.3 times greater than the direct money expenditures made by the 135 arts groups supplying expenditure data. Most of the value of the \$26.8 non-cash donations was in the form of donated facilities (\$23 million); another \$3.2 million was donated supplies and equipment, and \$0.6 million in donated services or material (Table 8). However, most of the value of these contributions came from a few large gifts. For example, the median value of donated facilities ranged from \$360 for art groups to over \$2.8 million for the 2 museums reporting; the median was less than \$1,000 for literary and music groups and less than \$2,500 for community arts and theatres.

The same pattern was true for the value of donated supplies and equipment. Although the total value was estimated at \$3.2 million, the medians ranged from \$500 (art), to \$47,500 (\$8,000 if museums are excluded). Similarly, the median value of donated services for 69 organizations ranged from \$100 to \$10,000 but totaled almost \$600,000.

⁴The ratio of expenditures for payrolls to the imputed value of volunteers was 3.5 for all respondents in Nebraska. In a study conducted in Massachusetts the ratio was 12.6 in 1971-1972. This indicates a more critical role for arts volunteers in Nebraska. Within Nebraska, non-metropolitan arts organizations had the lowest ratio (2.8) and hence greater dependence on volunteers. Massachusetts data from: Becker Research Corporation, A Study of the Economics of Non-Profit Arts and Humanities Organizations in the Commonwealth of Massachusetts (Boston: Commonwealth of Massachusetts Council on the Arts and Humanities, 1973) as cited in Prieve *et al.*, p. 127.

TABLE 7

EXPENDITURES AND VALUE OF DONATIONS AND VOLUNTEERS
TO NEBRASKA ARTS ORGANIZATIONS, 1976-1977

| | Total Money Expenditures | % | Estimated Value of Donated Facilities, Supplies and Services | % | Estimated Volunteer Value | % |
|------------------------|--------------------------------|-----------|--|-----------|------------------------------|-----------|
| Art-Visual | \$ 665,701 | 6 | \$ 3,633,030 | 14 | \$ 41,276 | 3 |
| Community Arts | 463,914 | 4 | 6,254,215 | 23 | 309,003 | 26 |
| Literary | 10,047 | * | 3,600 | * | 398 | * |
| Museums | 1,356,072 | 12 | 6,040,250 | 23 | 120,427 | 10 |
| Music | 1,103,838 | 10 | 3,098,420 | 12 | 83,581 | 7 |
| Theatre | <u>798,534</u> | 7 | <u>273,245</u> | 1 | <u>319,754</u> | 27 |
| Non-education Total | \$ 4,398,106 | 38 | \$19,302,760 | 72 | \$ 874,439 | 73 |
| Education | <u>7,157,369</u> | <u>62</u> | <u>7,534,485</u> | <u>28</u> | <u>322,632</u> | <u>27</u> |
| Total | \$11,555,475 | 100 | \$26,837,245 | 100 | \$1,197,071 | 100 |

* = less than 0.5%.

TABLE 8

ESTIMATED VALUE OF DONATED FACILITIES, SUPPLIES, AND SERVICES
TO NEBRASKA ARTS ORGANIZATIONS BY ART FORM, 1976-1977

| Art Form | Donated Facilities | | | Donated Supplies and Equipment | | | Other Donated Services and Material | | | Total | |
|---------------------|--------------------|-----------------|--------------------------|--------------------------------|-----------------|--------------------------|-------------------------------------|-----------------|--------------------------|-------|--------------|
| | Number | Estimated Value | Median Value of Donation | Number | Estimated Value | Median Value of Donation | Number | Estimated Value | Median Value of Donation | | |
| Art-Visual | 13 | \$ 3,522,285 | \$ 360 | 5 | \$ 29,375 | \$ 500 | 10 | \$ 81,370 | \$ 650 | 17 | \$ 3,633,030 |
| Community Arts | 23 | 6,094,870 | 1,200 | 22 | 62,805 | 550 | 30 | 96,540 | 970 | 32 | 6,254,215 |
| Literary | 2 | 1,500 | 750 | 1 | 2,000 | 2,000 | 1 | 100 | 100 | 3 | 3,600 |
| Museums | 2 | 5,675,000 | 2,837,500 | 4 | 199,000 | 47,500 | 7 | 166,250 | 10,000 | 9 | 6,040,250 |
| Music | 10 | 2,239,580 | 800 | 6 | 831,900 | 2,750 | 8 | 26,940 | 1,000 | 13 | 3,098,420 |
| Theatre | 6 | 113,848 | 2,300 | 8 | 53,125 | 5,763 | 8 | 106,272 | 4,986 | 11 | 273,245 |
| Non-Education Total | 56 | \$17,647,083 | -- | 46 | \$1,178,205 | -- | 64 | \$477,472 | -- | 85 | \$19,302,760 |
| Education | 6 | 5,402,200 | 200,000 | 5 | 2,051,035 | 8,000 | 5 | 81,250 | 1,000 | 10 | 7,534,485 |
| Total | 62 | \$23,049,283 | -- | 51 | \$3,229,240 | -- | 69 | \$558,722 | -- | 95 | \$26,837,245 |

SECTION 3

Economic Aspects of Nebraska Arts Organizations

Net Worth of Nebraska Arts Organizations

The non-profit arts organizations in Nebraska were asked the total value of their assets, liabilities and net worth. These questions proved difficult for a majority of the respondents. Less than half of the organizations reported data for any of the three questions. Universities and colleges were least likely to report assets, liabilities or net worth of their fine arts departments.

These responses were also difficult to interpret as methods of accounting for assets and liabilities differed. Although many organizations use accrual accounting procedures, it is likely that some smaller organizations may use a cash flow basis. More serious, perhaps, was the variation in estimating the value of assets such as paintings or buildings. For instance, some organizations might use market values while others might use purchase costs; how current the market value estimates were also varied, which may be an especially critical problem in the current era of high inflation. Similarly, standards for calculating depreciation varied.

Nevertheless, 66 organizations reported assets totaling almost \$24 million (Table 9). Museums accounted for \$16 million of this total and another \$2 million was reported by visual art organizations.

The 59 respondents supplying data on their liabilities indicated a total of \$1.7 million.

Of the 58 groups reporting their assets and liabilities or their net worth, 50 had positive balances (or showed equal assets and liabilities). The median of the 8 deficits was \$2,128 (i.e., half had deficits smaller than that and half had larger deficits). Community arts and music groups reported 7 of the 8 deficits.

The total net worth of the 58 arts organizations reporting this data was almost \$20 million. Museums accounted for almost \$14 million of this,

TABLE 9

ASSETS, LIABILITIES AND NET WORTH OF NEBRASKA ARTS ORGANIZATIONS, 1976-1977

| Art Form and Location | Number | Assets | Number | Liabilities | Number | Net Worth | Sample Number |
|--------------------------------|--------|--------------|--------|-------------|--------|--------------|---------------|
| Art-Visual | 11 | \$ 2,014,148 | 11 | \$ 26,772 | 10 | \$ 1,987,196 | 22 |
| Community Arts | 19 | 69,743 | 18 | 58,742 | 18 | 10,701 | 44 |
| Literary | 2 | 1,564 | 2 | 2,409 | 2 | (845) | 3 |
| Museums | 7 | 16,169,443 | 4 | 86,708 | 4 | 13,849,735 | 11 |
| Music | 14 | 1,321,303 | 12 | 468,464 | 12 | 846,588 | 18 |
| Theatre | 9 | 868,783 | 9 | 161,041 | 9 | 707,742 | 15 |
| Sub-total | 62 | \$20,444,984 | 56 | \$ 804,136 | 55 | \$17,401,117 | 113 |
| Education | 4 | 3,404,800 | 3 | 912,307 | 3 | 2,454,493 | 22 |
| Total | 66 | \$23,849,784 | 59 | \$1,716,443 | 58 | \$19,855,610 | 135 |
| Omaha Non-Education | 21 | \$15,943,708 | 20 | \$ 742,339 | 19 | \$15,101,270 | 39 |
| Lincoln Non-Education | 14 | 2,042,133 | 11 | 33,366 | 12 | 2,001,967 | 23 |
| Non-Metropolitan Non-Education | 27 | 2,459,143 | 27 | 28,431 | 24 | 297,880 | 51 |
| Omaha Total | 24 | 19,098,508 | 21 | 1,654,646 | 21 | 17,305,763 | 50 |
| Lincoln Total | 14 | 2,042,133 | 11 | 33,366 | 12 | 2,001,967 | 27 |
| Non-Metropolitan Total | 28 | 2,709,143 | 27 | 28,431 | 25 | 546,880 | 58 |

and most of this was reported by a single institution in Omaha. As a result more than 87% of the total net worth of reporting non-profit Nebraska arts groups was from Omaha-based organizations.

Income of Nebraska Arts Organizations

Total Income. The 112 non-education arts groups supplying income data reported gross income of \$5.2 million (Table 10). The 22 education groups, including university and college arts programs and the Nebraska Educational Television Network, reported an additional \$6 million. Several educational institutions, however, did not report all of their arts-related appropriations as income. Therefore the \$11.3 million gross income total understates the actual income of the responding arts groups. In addition the total income of the groups in the study population which did not respond to our questionnaire has been estimated by the Nebraska Arts Council at approximately \$300,000.

Despite this large total gross income for Nebraska non-profit arts groups, most groups were small. More than half (66 or 59%) of the 112 non-education groups reported incomes under \$10,000. There was some variation by art form category; museums had the highest median income (\$66,070), the median income for theatre groups was \$23,903, and the other non-education groups had median incomes below \$10,000.

Non-education groups based in the Omaha metropolitan area accounted for more than \$3 million income, or 58% of the \$5.2 million non-education group income (Table 11). Lincoln groups accounted for \$1.3 million or 26%. Non-metropolitan area arts groups reported almost \$900,000 or approximately 17%. Comparing these proportions to the distribution of the state's population indicates that the non-metropolitan arts groups produced a disproportionately lower share of this arts income. These non-metropolitan areas reported 17% of the non-education group income, but constituted 56% of the state's population,⁵ or approximately 1/3 of the income that would be expected on the basis of population. In

⁵This excludes an estimated 16,400 Nebraskans in the Sioux City, Iowa, SMSA. Population figures are 1976 population estimates reported in Bureau of the Census, Current Population Reports, "Estimates of the Population of Nebraska Counties and Metropolitan Areas," Series P-26, No. 76-27 (Washington, D.C.: U.S. Government Printing Office, August, 1977).

TABLE 10

INCOME OF NEBRASKA ARTS ORGANIZATIONS BY ART FORM, 1976-1977

| Art Form | Number of Groups ^{a/} | | | | Income | % of Non-Education Group's Income | % of Total Income | Median Income |
|-------------------------|--------------------------------|----------|----------|----------|------------------|---|-------------------------|------------------|
| | Total | Small | Medium | Large | | | | |
| Art-Visual | 21 ^{b/} | 16 | 4 | 1 | \$ 679,553 | 13 | 6 | \$ 1,020 |
| Community Arts | 44 | 30 | 14 | - | 426,169 | 8 | 4 | 3,525 |
| Literary | 3 | 3 | - | - | 10,722 | * | * | 2,584 |
| Museums | 11 | 2 | 4 | 5 | 1,817,560 | 35 | 16 | 66,070 |
| Music | 18 | 10 | 5 | 3 | 1,522,647 | 29 | 13 | 6,592 |
| Theatre | <u>15</u> | <u>5</u> | <u>8</u> | <u>2</u> | <u>791,972</u> | <u>15</u> | 7 | 23,903 |
| Sub-Total | 112 ^{b/} | 66 | 35 | 11 | \$ 5,248,623 | 100 | - | - |
| Education ^{c/} | <u>22</u> | <u>6</u> | <u>7</u> | <u>9</u> | <u>6,037,678</u> | | <u>53</u> | 37,575 |
| Total | 134 ^{b/} | 72 | 42 | 20 | \$11,286,301 | | 99 ^{d/} | - |

* = Less than 0.5%.

^{a/} Small = less than \$10,000 income; Medium = \$10,000-\$99,999; Large = \$100,000 or more.

^{b/} One visual arts group reported no income data, but did provide other financial data.

^{c/} Several educational institutions did not include their total arts-related appropriations as income.

^{d/} Percentages do not total 100 because of rounding.

TABLE 11

INCOME OF NEBRASKA ARTS ORGANIZATIONS BY LOCATION, 1976-1977

| Location | Non-Education | % of Non-Edn. | Education | % of Edn. | Total | % of Total |
|----------------------|----------------|-------------------|----------------|--------------|------------------|---------------|
| Omaha | \$3,031,428 | 58 | \$1,945,855 | 32 | \$ 4,977,283 | 44 |
| Lincoln | 1,345,498 | 26 | 3,934,617 | 65 | 5,280,115 | 47 |
| Non- Metropolitan | <u>871,697</u> | <u>17</u> | <u>157,206</u> | <u>3</u> | <u>1,028,903</u> | <u>9</u> |
| Total | \$5,248,623 | 101 ^{a/} | \$6,037,678 | 100 | \$11,286,301 | 100 |

^{a/} Percentages do not total 100 because of rounding.

contrast the Omaha metropolitan area had 58% of this income, but only 32% of the population, while the Lincoln metropolitan area received 26% of the income but had only 12% of the population.

Educational groups based in Lincoln, including the statewide Nebraska Educational Television Network, reported incomes of almost \$4 million. This increased Lincoln's share of total non-profit arts group income to 47%. Omaha educational groups reported almost \$2 million income (32% of the reported educational group income). Omaha based arts groups, therefore, accounted for 44% of the total income reported.

Source of Income. The sources of income for arts groups were classified into 4 broad categories: a) activities and fees (including individual and season ticket income and income from activities such as classes, recordings, and instruction), b) dues from members, c) gifts and fund raising, including contributions from businesses, foundations and individuals, and d) government grants and appropriations. A fifth or miscellaneous category included such sources as transfers from endowment funds, interest, and sales and rentals unrelated to their arts activities.

Non-education arts groups derived most of their income from 3 major sources (Table 12). Approximately 1/3 (32%) of their income was earned from ticket sales and activity fees. This earned income, inadequate for the scale of activities desired, was supplemented by gifts from individuals, businesses and foundations, which actually constituted a slightly larger source of funds (36%). Government grants provided approximately half as much income as private gifts, approximately 18% of total income. Education groups were predominantly public institutions and reported 93% of their income from government sources.

Some variations in income sources were reported for the different locations (Table 13). Omaha and Lincoln non-education groups received 27% of their income from activities, but similar groups in non-metropolitan areas received 59% of their income from this source. Similarly, Omaha and Lincoln groups received a larger proportion of their income from gifts (42% and 35% respectively), compared to only 19% of non-metropolitan non-education groups. Lincoln based non-education groups received 30% of their income from government grants in 1976-1977 compared to 16% for non-metropolitan groups and 13% for Omaha groups.

TABLE 12

SOURCE OF NEBRASKA ARTS INCOME, 1976-1977

| Source | Non- Education | % of Non- Education Total | Education | % of Education Total | Total | % of Total |
|------------|-------------------|---------------------------------|---------------|----------------------------|----------------------------|---------------|
| Activities | \$1,687,762 | 32 | \$ 112,230 | 2 | \$ 1,799,992 | 16 |
| Dues | 168,684 | 3 | 3,200 | * | 171,884 | 2 |
| Gifts | 1,894,106 | 36 | 258,711 | 4 | 2,152,817 | 19 |
| Government | 934,553 | 18 | 5,617,498 | 93 | 6,552,051 | 58 |
| Other | <u>555,518</u> | <u>11</u> | <u>46,039</u> | <u>1</u> | <u>601,557</u> | <u>5</u> |
| Total | \$5,240,623 | 100 | \$6,037,678 | 100 | \$11,278,301 ^{a/} | 100 |

* = less than 0.5%.

^{a/} This total excludes \$8,000 reported by one responding group that failed to identify the source of their income.

TABLE 13

SOURCE OF NEBRASKA ARTS INCOME BY LOCATION, 1976-1977

| Source | Omaha | | | | | | Lincoln | | | | | | Non-Metropolitan Areas | | | | | |
|------------|---------------|--------------------------|-------------|----------------------|-------------|------------------|---------------|--------------------------|-------------|----------------------|-------------|-------------------|------------------------|--------------------------|-----------|----------------------|-------------|------------|
| | Non-Education | % of Non-Education Total | Education | % of Education Total | Total | % of Total | Non-Education | % of Non-Education Total | Education | % of Education Total | Total | % of Total | Non-Education | % of Non-Education Total | Education | % of Education Total | Total | % of Total |
| Activities | \$ 806,520 | 27 | \$ 31,995 | 2 | \$ 838,515 | 17 | \$ 369,210 | 27 | \$ 67,671 | 2 | \$ 436,881 | 8 | \$512,032 | 59 | \$ 12,564 | 8 | \$ 524,596 | 51 |
| Dues | 96,341 | 3 | 3,200 | * | 99,541 | 2 | 31,255 | 2 | - | - | 31,255 | 1 | 41,088 | 5 | - | - | 41,088 | 4 |
| Gifts | 1,260,821 | 42 | 100,911 | 5 | 1,361,732 | 27 | 465,363 | 35 | 154,500 | 4 | 619,863 | 12 | 167,922 | 19 | 3,300 | 2 | 171,222 | 17 |
| Government | 401,066 | 13 | 1,763,710 | 91 | 2,164,776 | 43 | 398,520 | 30 | 3,712,446 | 94 | 4,110,966 | 78 | 134,967 | 16 | 141,342 | 90 | 276,309 | 27 |
| Other | 466,680 | 15 | 46,039 | 2 | 512,719 | 10 | 81,150 | 6 | - | - | 81,150 | 2 | 7,688 | 1 | - | - | 7,688 | 1 |
| Total | \$3,031,428 | 100 | \$1,945,855 | 100 | \$4,977,283 | 99 ^{a/} | \$1,345,498 | 100 | \$3,934,617 | 100 | \$5,280,115 | 101 ^{a/} | \$863,697 | 100 | \$157,206 | 100 | \$1,020,903 | 100 |

* = less than 0.5%.

^{a/} Percentages do not total 100 because of rounding

Sources of income also varied among the types of art groups (Table 14). Literary groups received more than 3/4 (78%) of their income from their activities, and theatre groups earned almost 2/3 (66%) of their income from activities. Visual art groups, on the other hand, earned only 5% of their income from this source.

Government support ranged from 1% of literary groups' income to 27% for community arts groups. The importance of gifts and fund raising from businesses, foundations and individuals ranged from 11% of theatre groups to 60% for art groups.

Different groups within the same art form category also varied in their sources of income (Table 15). For instance, of the 21 visual art groups, 9 received 25% or less of their income from dues, several of which had no dues income. At the other extreme, 4 visual arts groups received more than 75% from dues, including several which had all of their income from dues. Similarly, although 60% of the total income of all visual arts groups was from gifts, 2/3 (14 of 21) of these groups received 25% or less of their income from this source.

Other examples of variations of income sources within an art form can also be seen in Table 15. Half of the 18 music groups earned 50% or less of their income from activities, with 8 of these 9 groups earning 25% or less from this source, and 4 of these having no ticket or activity income. The other half of the music groups included 4 groups earning 51-75% of their income from activities and 5 earning 76% or more of their income from this source (with 1 of these groups earning all of its income this way).

These variations within an art form category suggest that any statements about an average or "typical" pattern of sources of income should be interpreted cautiously, recognizing both the variations noted above and the fact that the survey represents only a single period (1976-1977) in the life of these organizations.

Expenditures of Nebraska Arts Organizations

The 135 responding arts groups reported expenditures totaling more than \$11.5 million (Table 16). Non-education groups spent over \$4 million of this amount. Of the non-education groups, the 11 museums reported the highest total expenditures--almost \$1.4 million; the 18 music groups also had expenditures exceeding \$1 million.

TABLE 14

SOURCE OF NEBRASKA ARTS INCOME BY ART FORM, 1976-1977

| Source | Art- | Community | Literary | Museums | Music | Theatre | Sub | Education |
|------------|--------|-----------|----------|------------------|-------|---------|-------|-----------|
| | Visual | Arts | | | | | Total | |
| | % | | | | | | | |
| Activities | 5 | 28 | 78 | 29 | 31 | 66 | 32 | 2 |
| Dues | 6 | 6 | 2 | 5 | * | * | 3 | * |
| Gifts | 60 | 37 | 18 | 20 | 58 | 11 | 36 | 4 |
| Government | 26 | 27 | 1 | 23 | 4 | 21 | 18 | 93 |
| Other | 3 | 2 | - | 22 ^{a/} | 7 | 2 | 11 | 1 |

* = less than 0.5%.

^{a/} transfer of funds from endowment funds to operating budget.

TABLE 15

PROPORTIONAL SOURCE OF NEBRASKA ARTS INCOME BY ART FORM, 1976-1977

| % of Total Income | Activities | Dues | Government | Gifts |
|----------------------|------------|------|------------|-------|
| ART-VISUAL N=21 | | | | |
| 0-25 | 15 | 9 | 16 | 14 |
| 26-50 | 3 | 4 | 4 | 4 |
| 51-75 | 3 | 4 | 1 | 2 |
| 76-100 | - | 4 | - | 1 |
| COMMUNITY ARTS N=44 | | | | |
| 0-25 | 26 | 42 | 20 | 31 |
| 26-50 | 8 | 1 | 10 | 5 |
| 51-75 | 3 | 1 | 6 | 3 |
| 76-100 | 7 | - | 8 | 5 |
| LITERARY N=3 | | | | |
| 0-25 | 1 | 2 | 3 | 2 |
| 26-50 | - | 1 | - | 1 |
| 51-75 | 1 | - | - | - |
| 76-100 | 1 | - | - | - |
| MUSEUMS N=10 | | | | |
| 0-25 | 7 | 10 | 5 | 5 |
| 26-50 | 2 | - | - | 3 |
| 51-75 | 1 | - | 2 | - |
| 76-100 | - | - | 3 | 2 |
| MUSIC N=18 | | | | |
| 0-25 | 8 | 17 | 14 | 11 |
| 26-50 | 1 | 1 | 3 | 3 |
| 51-75 | 4 | - | - | 2 |
| 76-100 | 5 | - | 1 | 2 |
| THEATRE N=15 | | | | |
| 0-25 | 2 | 14 | 9 | 12 |
| 26-50 | 2 | 1 | 2 | 3 |
| 51-75 | 7 | - | 3 | - |
| 76-100 | 4 | - | 1 | - |
| EDUCATION N=22 | | | | |
| 0-25 | 19 | 22 | 1 | 21 |
| 26-50 | 1 | - | 2 | 1 |
| 51-75 | 1 | - | 2 | - |
| 76-100 | 1 | - | 17 | - |

TABLE 16

SALARIES AND OTHER ARTS EXPENDITURES BY ART FORM IN NEBRASKA, 1976-1977

| Art Form | Number of Respondents | Salaries And Fees | | Fringe Benefits And Wage-Related Taxes | | Other Expenses | | Total | |
|---------------------|-----------------------------|----------------------|----|---|---|----------------|----|--------------|-----------------|
| | | Amount | % | Amount | % | Amount | % | Amount | % ^{a/} |
| Art-Visual | 22 | \$ 103,122 | 15 | \$ 9,758 | 1 | \$ 552,821 | 83 | \$ 665,701 | 99 |
| Community Arts | 44 | 247,251 | 53 | 11,231 | 2 | 205,432 | 44 | 463,914 | 99 |
| Literary | 3 | 3,095 | 31 | - | - | 6,952 | 69 | 10,047 | 100 |
| Museums | 11 | 729,536 | 54 | 81,396 | 6 | 545,140 | 40 | 1,356,072 | 100 |
| Music | 18 | 715,784 | 65 | 14,978 | 1 | 373,076 | 34 | 1,103,838 | 100 |
| Theatre | 15 | 372,546 | 47 | 23,527 | 3 | 402,461 | 50 | 798,534 | 100 |
| Non-Education Total | 113 | \$2,171,334 | 49 | \$140,890 | 3 | \$2,085,882 | 47 | \$ 4,398,106 | 99 |
| Education | 22 | 2,971,555 | 42 | 324,920 | 5 | 3,860,894 | 54 | 7,157,369 | 101 |
| Total | 135 | \$5,142,889 | 45 | \$465,810 | 4 | \$5,946,776 | 51 | \$11,555,475 | 100 |

^{a/} Percentages do not add to 100% because of rounding.

The pattern of expenditures varied by art form. Non-education groups spent approximately half (49%) of their budgets on salaries and performer fees and an additional 3% on fringe benefits and wage related taxes (i.e., FICA and unemployment). The proportions for education groups were 42% and 5% respectively.

Music groups used the largest proportion of their budgets for salaries (65%) while art groups spent only 15% of their budgets for salaries. The total spent on salaries was \$5.1 million. Expenditures for non-wage related expenses totaled \$5.9 million.

Estimated Total Impact on Nebraska Economy

The economic impact of Nebraska non-profit arts organizations was much greater than their expenditures of \$11.5 million. Their employees' salaries purchased other goods and services creating additional employment and payrolls (e.g., a museum's curator must feed, clothe, and house his family). Similarly, goods and services purchased by arts groups resulted in additional purchases (e.g., a theatre's purchase order for costumes may have resulted in purchases of cloth, thread, sewing machines, and office equipment to keep track of these expenses).

The total economic impact of an expenditure may be measured in terms of the nation's economic system or that of a smaller unit such as the state or city. It may be calculated precisely with elaborate formulas and economic input-output models,⁶ or it may be estimated with less precision based on previous related studies.

Given the gaps in the data (e.g., almost 30% of total expenditures were not classified into types of expenses) and the methodological caveats stated earlier, total economic impact of non-profit Nebraska arts organizations has been estimated broadly rather than precisely.

Several studies of the impact of arts organizations in other states provide some basis for estimating the impact of Nebraska organizations. A study of Philadelphia cultural organizations reported the total economic

⁶For an excellent state study, see: John S. Sullivan and Gregory H. Wassall, The Impact of the Arts on Connecticut's Economy, (Hartford: Connecticut Commission on the Arts, 1977); for an excellent city study, see: David Cwi and Katherine Lyall, Economic Impacts of Arts and Cultural Institutions: A Model for Assessment and A Case Study in Baltimore (Washington, D.C.: National Endowment for the Arts, 1977).

impact as 2.5 times higher than the direct expenditures by the organizations involved.⁷

Similarly, the Connecticut study using an input-output model of the state's economy found the multiplier to be 2.4--i.e., the total economic impact was 2.4 times greater than the direct expenditures of the arts organizations. But this total multiplier (2.4) was based on different impacts derived from salaries and wages and from the purchase of goods and services. They found that an estimated expenditure of \$14.4 million for salaries and wages resulted in an additional expenditure of \$27.0 million for a total of \$41.4 million (or a multiplier of approximately 2.9); and that an estimated expenditure of \$13.5 million for a total of \$27.9 million (or a multiplier of approximately 1.9).

Applying these multipliers to approximate the indirect and total economic impact of arts expenditures by Nebraska arts organizations, the results are as shown in Table 17. An additional \$9.7 million of economic activity would result from the \$5.1 million reported spent on salaries and wages (for a total of \$14.8 million), and an additional \$5.3 million would result from the \$5.9 million of other expenditures, excluding wage related taxes and fringe benefits. Thus the total estimated activity stimulated by non-wage arts expenses was \$11.2 million. The total economic impact of Nebraska non-profit arts organizations was thus estimated at approximately \$26 million in 1976-1977.

This estimate should be viewed only as a rough approximation based upon a simple model. A more detailed or complex model might result in a different estimate of the economic impact. For example, the model developed by the Center for Metropolitan Planning and Research of The Johns Hopkins University for their study of Baltimore arts organizations was much more elaborate. They included expenditures by audiences, and even differentiated local from non-local audiences. They examined the disposable income of the household of the arts organization employee and differentiated guest artists from local employees, rather than basing

⁷See Findings of an Economic Impact Survey (Philadelphia: Greater Philadelphia Cultural Alliance, 1975) as cited in Arthur Prieve et. al. The Economic Impact of the Arts in Wisconsin (Madison: Center for Arts Administration, University of Wisconsin, 1976), p. 122.

TABLE 17

ESTIMATED TOTAL ECONOMIC IMPACT
OF NEBRASKA ARTS ORGANIZATIONS, 1976-1977

| Category | Value (Millions) | Multiplier | Total Impact (Millions) |
|--------------------|---------------------|------------|----------------------------|
| Salaries and Wages | \$ 5.1 | 2.9 | \$14.8 |
| Goods and Services | <u>5.9</u> | 1.9 | <u>11.2</u> |
| Total | \$11.0 | | \$26.0 |

their calculations on total wages and salaries paid by the arts organizations. They also developed formulas for the value of local business property committed to arts-related business, which differentiated the value of business real property from the value of business inventory, as well as formulas for the expansion of the local credit base attributable to arts-related deposits, and for losses to local business volume due to arts organization-related enterprises such as gift shops or restaurants. They also examined the positive and negative economic impact of arts organizations upon government revenue and expenditures such as taxes paid by the organizations and employees, taxes foregone because of the groups' tax-exempt status, and government services such as education provided to the arts organizations and to their employees' families.

Although estimates of the total economic impact of the arts based upon such elaborate models would be preferred, the simpler model used in this report is sufficient given the absence of any previous knowledge about the arts "industry" in Nebraska and given the limitations of the data provided by the respondents. In summary the simpler model utilizing 2 multipliers based on expenditures for salaries and wages, and expenditures for goods and services resulted in an estimated total economic impact of non-profit Nebraska arts organizations in 1976-1977 of approximately \$26 million.

SECTION 4

Summary

A survey of Nebraska non-profit arts organizations identified 211 active groups--72 in Omaha, 37 in Lincoln and 102 in non-metropolitan areas. The largest portion of these were community arts groups (67) and arts programs in educational institutions (45). Of these existing groups, 64% responded to the survey; nonrespondents were mostly smaller groups with few personnel, and estimated to represent an additional income of \$300,000. Although the arts groups dated back to 1878, more than 3/4 of them were formed since 1960, and 40% since 1972.

Education, theatre and community arts groups predominated among respondents sponsoring more than 2,500 performances for audiences of more than 870,000 in 1976-1977. Visual arts organizations drew more than 890,000 spectators to almost 500 exhibitions. A total of more than 1.75 million persons attended arts events in Nebraska in 1976-1977, more than half of whom attended at no charge.

Stated as a monthly average, Nebraska arts organizations employed more than 600 arts professionals and more than 500 support staff in 1976-1977. Most were employed by educational arts programs, museums and community arts organizations. More than 10,000 volunteers were reported by 100 arts organizations for 1976-1977, working a total of 450,000 hours.

The functioning of arts organizations was facilitated by the equivalent of \$23 million in donated facilities, \$3.2 million in donated supplies and equipment, \$0.6 million in donated services or materials, and the equivalent of \$1.2 million in volunteer time at minimum wage rate. Of the 58 groups reporting net worth, 50 had assets greater than liabilities. More than 2/3 of the \$20 million total reported assets of the non-profit organizations may be attributed to museums:

Gross income reported for non-education groups was more than \$5 million, and education groups reported an additional \$6 million, a figure

known to understate education groups' incomes. More than half of Nebraska's non-education arts organizations had annual incomes below \$10,000. The median income for education groups was \$37,600.

Approximately 1/3 of the income of non-education groups was derived from activities and fees, more than 1/3 was from gifts, and less than 1/5 was from government grants. Non-metropolitan organizations and literary groups were most reliant on performances or activities for income. Education groups received more than 90% of their income from governmental units.

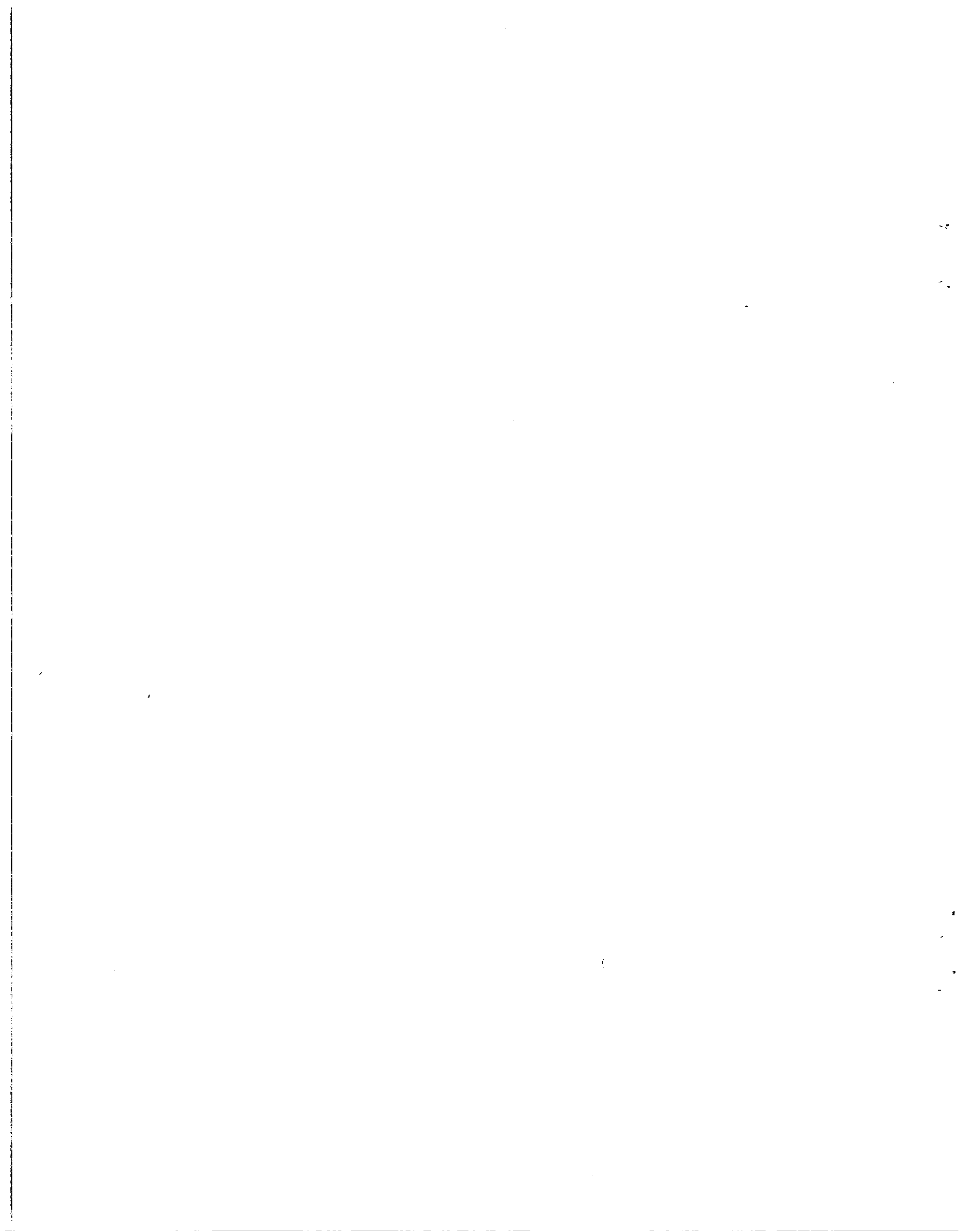
Nebraska arts groups spent more than \$11.5 million in 1976-1977. Museums and music had the highest total expenditures among non-education organizations. Nearly half the aggregate expenditure was for wages and salaries.

Using a multiplier to account for indirect economic activity stimulated by arts organizations, the total impact may be estimated at \$26 million in Nebraska.

Quantitative data such as these regarding size, employment and finances of Nebraska arts organization ignore the qualitative value of the arts for their participants and their audiences. There can be little doubt, however, that non-profit arts organizations contribute to the cultural life of Nebraska as well as contributing substantially to the state's economy.

APPENDIX A

ACTIVE NON-PROFIT NEBRASKA ARTS ORGANIZATIONS



ACTIVE NON-PROFIT NEBRASKA ARTS ORGANIZATIONS

OMAHA STANDARD METROPOLITAN STATISTICAL AREA

Art-Visual

Artist's Cooperative Gallery
Associated Artists of Omaha, Inc.
Gallery 72
Nebraska Crafts Council
Old Market Craftsmen's Guild

Community Arts

Boys' Clubs of Omaha, Inc.
Chicano Awareness Center, Inc.
Croatian Cultural Society
Douglas/Sarpy Senior Citizens
Downtown Omaha, Inc.
Eastern Nebraska Office on Aging
Florence Arts and Humanities Council
Girls Club of Omaha
Gretna Parks and Recreation
Irish-American Cultural Association
Jewish Community Center
Junior League of Omaha
Landmarks, Inc.
Metro Arts Council
Midlands Council on the Arts,
Bellevue
Nebraska Alliance for Arts
Education
North Christ Child Center
The Orielle, Inc.
Papillion Park Board
Pratt School Events Fund
Social Settlement
United Indians of Nebraska
YWCA

Literary

Christian Writers Club
Nebraska Poetry Association
Omaha Writers Club
Spectacle, Inc.

Museums

Great Plains Black Museum
Joslyn Art Museum
Western Heritage Society, Inc.

Music

Concert Hall Series
Cornhusker Country Music Club
Morning Musicale
Music Gallery
North Side Singers
Omaha Opera Company
Omaha Symphony Association
Omaha Symphonic Chorus
Tuesday Musical
Voices of Omaha, Inc.
Society for the Preservation and
Encouragement of Barber Shop Quartet
Singing in America

Theatre

Bellevue Little Theatre
Circle Nicely Dance Company
Florentine Players
Magic Theatre Foundation
Metro Actors Guild
Nebraska Federation of Women's Clubs/
Elkhorn Community Theatre
Nebraska State Repertory Theatre
Nebraska Theatre Caravan
Omaha Ballet Society
Omaha Community Playhouse
Omaha Junior Theatre
Boystown Community Theatre

OMAHA STANDARD METROPOLITAN STATISTICAL AREA (continued)

Education

Bellevue College
John H. Beveridge School
College of St. Mary
Creighton University
Crestridge School
Duchesne Academy
ESU No. 3
Bryan Junior High School

KVNO-FM
Metro Tech Community College
Omaha Public Schools
University of Nebraska at Omaha
Westside Community Schools
Yates School PTA

LINCOLN STANDARD METROPOLITAN STATISTICAL AREA

Art-Visual

Capital China Painters of Lincoln
Central Flyway Decoy Carvers
Haymarket Art Gallery
Lincoln Quilters Guild
Nebraska Art Association
Nebraska Art Teachers Association
Nebraska Interstate 80 Sculpture
Association
Nebraska Photo Documentary Project

Community Arts

Calvert Cultural Arts Program
Development Center for Hispanic Affairs
First Plymouth Congregational Church
Lincoln Action Program, Inc.
Lincoln Community Arts Council
Nebraska 4-H Cooperation Extension
Service
Nebraska Penal and Correctional
Complex Art Club
Unitarian Church of Lincoln
Universal Arts and Education
Association
Waverly Arts Foundation
Zeman's Involved Parents

Literary-None

Museums

Sheldon Art Gallery

Music

Lincoln Friends of Chamber Music
Lincoln Jazz Society
Lincoln Symphony Orchestra Association
Lincoln Youth Symphony Foundation
Nebraska Chamber Orchestra
Nebraska Music Educators Association

Theatre

Experience Inc.
George Churely Puppets
Lincoln Community Playhouse
Nebraska Repertory Theatre
Theatre Arts for Youth
Theatre Inc. of Lincoln

Education

Lincoln Public Schools
Nebraska Wesleyan University
University of Nebraska-Lincoln
Union College
Nebraska Education Television
Network

NON-METROPOLITAN

Art-Visual

Sagebrushers Art Club, Bassett
Eagle Feathers Crafts, Gordon
Fremont Art Association
Grand Island China Painters
Association for the Visual Arts,
Hastings
Great Plains Artist Guild, Holdrege
Platte Valley China Painters, Kearney
McCook China Painters
Blue Valley China Painters, Milford
Nebraskaland Art Club, Ogallala
Ranchland Art Group, O'Neill
North Platte Valley Artists, Mitchell
West Nebraska Arts Center, Scottsbluff
Thedford Art Guild
York Porcelain Artists

Community Arts

Box Butte Performing Arts Society,
Alliance
Hamilton Community Foundation, Aurora
Bassett Arts Council
Beatrice Arts Council
Brownville Fine Arts Association
Great Plains Recreation Lab, Cozad
Chase County Area Arts Council
Crawford Cultural Center, Crawford
Fort Robinson Centennial Commission,
Crawford
Crete Parks and Recreation
Fremont Arts Council
Grand Island Area Arts Council
Kearney Area Arts Council
Kearney Parks and Recreation
McCook Area Arts Council
Eta Omicron Chapter-Phi Theta Kappa,
McCook
Antelope County Jaycees, Neligh
St. Francis Assisi Church, Neligh
Neligh Area Arts Council
Norfolk Arts Council
North Platte Area Arts Council
Loup Valley Arts Council, Ord
Pierce Mrs. Jaycees
Ravenna Chamber of Commerce
Rulo Community Library Arts & Crafts

Community Arts (continued)

Mexican-American Cultural Development,
Scottsbluff
Scottsbluff-Gering Chamber of Commerce
Platte Valley Council of Camp Fire
Girls, Inc., Scottsbluff
Seward Arts Council
Stromsburg Konstforeningen
North Central Area Arts Council,
Valentine
Verdigre Arts Council
York Area Arts Council

Literary

Ars Poetica, Grand Island

Museums

Hamilton County Historical Society,
Aurora
Neihardt Foundation, Bancroft
Black Elk/Neihardt Park, Blair
Park Hotel Society, Creighton
Stuhr Museum of the Prairie Pioneer,
Grand Island
Adams County Historical Society,
Hastings
Lincoln County Historical Society,
North Platte
Willa Cather Pioneer Memorial and
Educational Foundation, Red Cloud

Music

Friends of Music, Columbus
Grand Island City Singers
American String Teachers Association,
Hastings
Hastings Civic Symphony
Nebraska Music Teachers Association
Nebraska Tri-City Area Youth Symphony,
Grand Island
Central Nebraska Chapter-American Guild
of Organists, Kearney
Platte Valley Musical Arts, Scottsbluff

NON-METROPOLITAN (continued)

Theatre

Children's Community Playhouse,
Ainsworth
Aurora Community Theatre, Inc.
Community Players, Inc., Beatrice
Broken Bow Community Playhouse
Nebraska Association of Community
Theatre, Broken Bow
Gothenburg Community Playhouse
Grand Island Little Theatre
Hastings Community Theatre
Hastings Park Department/
Pied Pipers
Norfolk Community Theatre
Wrangler Playhouse, Stapleton

Education

Chadron State College
Platte Technical Community College,
Columbus
Dana College
Doane College
ESU No. 10

Education (Continued)

Fairbury PTA Council
SE Technical Community College, Fairbury
Grand Island Public Schools
Central Technical Community College, Hastings
Hastings College
Kearney State College
McCook Community College
Mid-Plains Community College, North Platte
SE Technical Community College, Milford
Midland Lutheran College
Nebraska Technical Community College,
Norfolk
Norfolk Christian College
Peru State College
Platte Valley Bible College
Plattsmouth Community Schools
St. John Lutheran School, Seward
Concordia College, Seward
Western Community College, Scottsbluff
Wayne State College, Wayne
York College
York High School

APPENDIX B
SURVEY FORMS

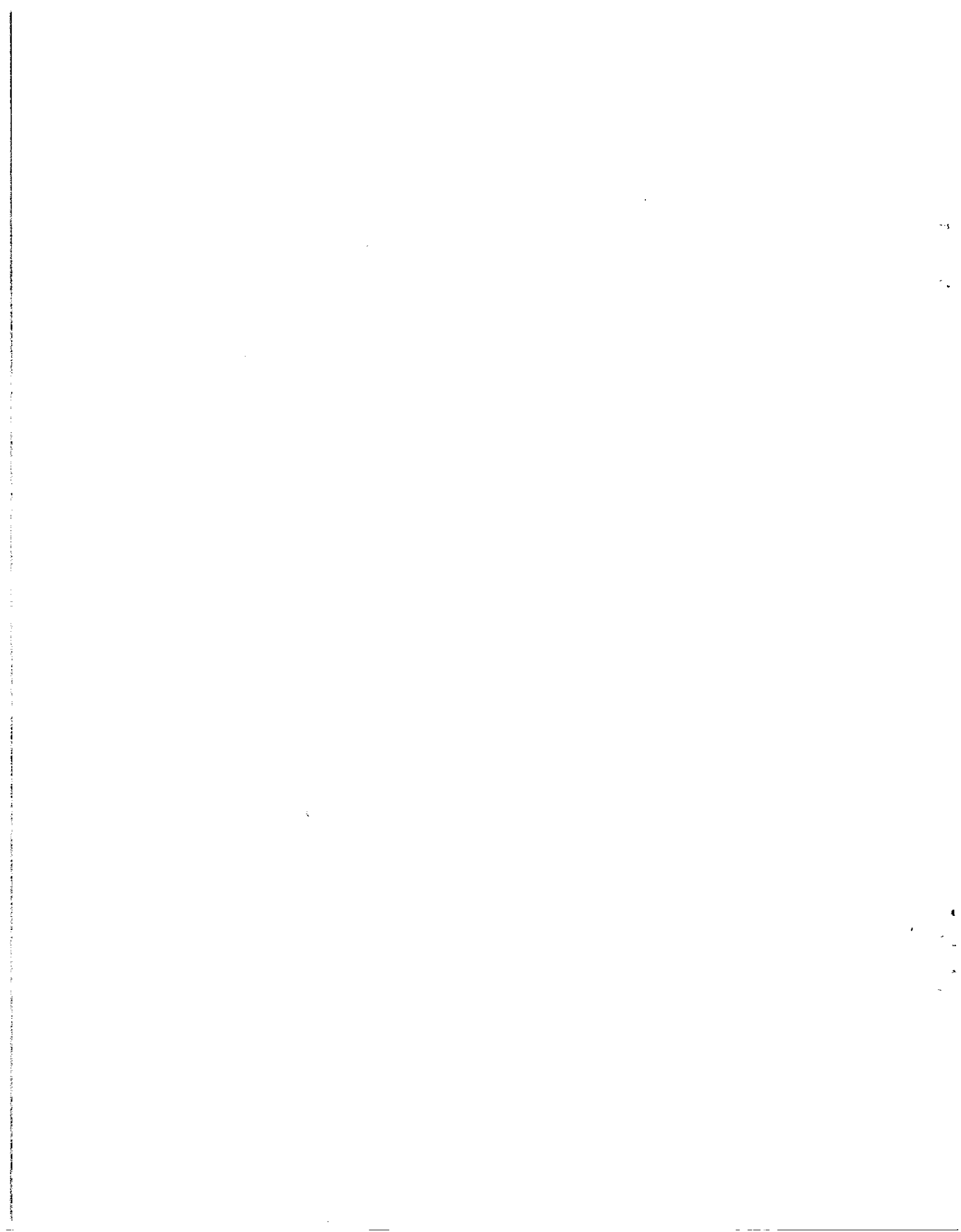
First Letter to Arts Organizations

First Letter to Colleges and Universities

Follow-up Letter to Arts Organizations

Follow-up Letter to Colleges and Universities

Questionnaire



First letter sent to
arts organizations

NEBRASKA ARTS COUNCIL
8448 WEST CENTER ROAD
OMAHA, NEBRASKA 68124
(402) 554-2122

J. James Exon, Governor of Nebraska
Wallace A. Richardson, Chairman
Robert C. Pierle, Executive Director



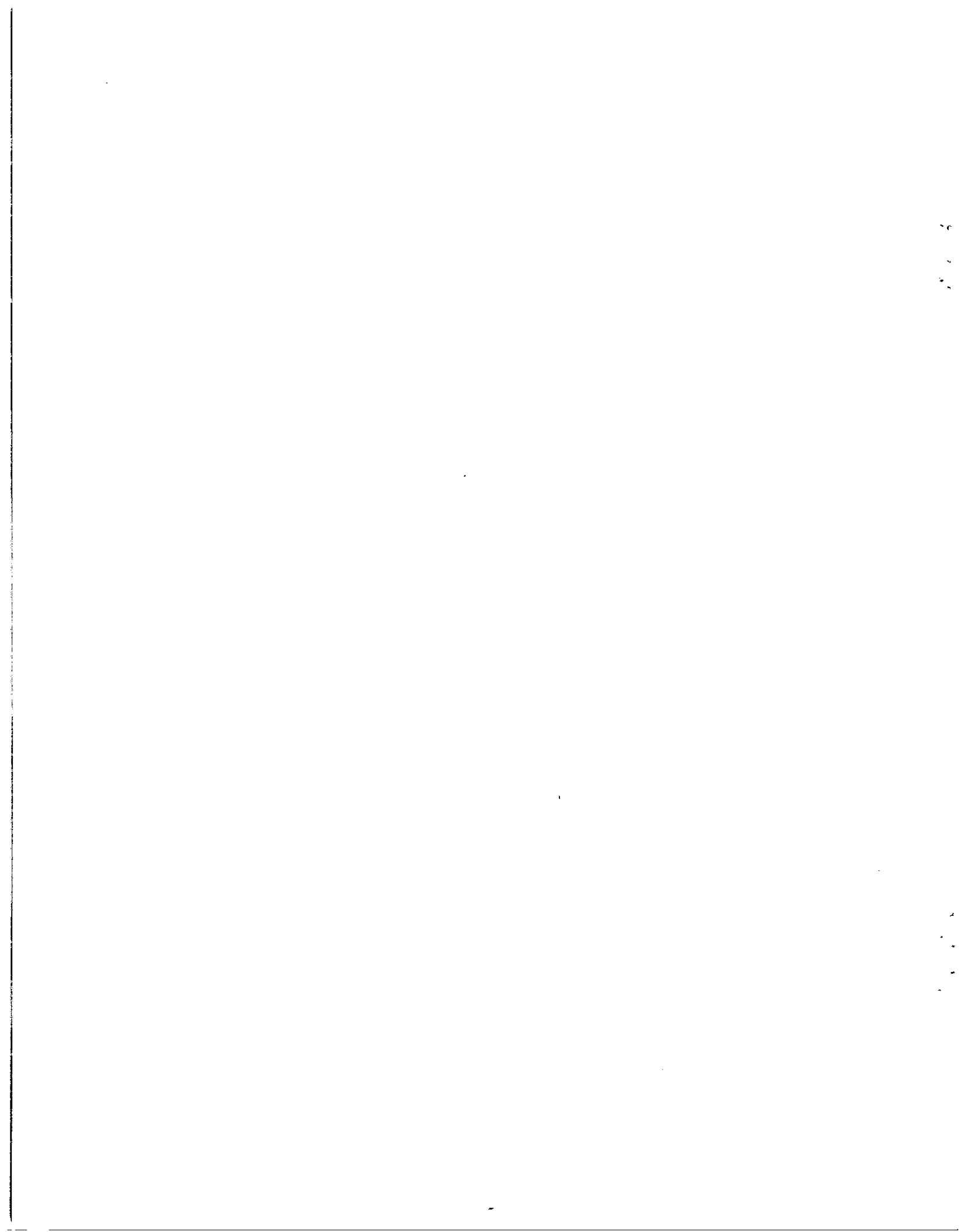
You can be of immense help to the Nebraska Arts Council. The enclosed questionnaire will be used for a study of "The Economic Impact of the Arts in Nebraska," sponsored by the Nebraska Arts Council together with the University of Nebraska-Omaha College of Fine Arts. This study, the first of its kind to be done in Nebraska, is being conducted by the Center for Applied Urban Research at UNO. Besides your organization, the state colleges and universities and other community arts organizations are being asked to participate.

When the data has been analyzed by the Center for Applied Urban Research, the Nebraska Arts Council will prepare a summary of the findings which should show, for example, the buying dollars generated within the state by the arts, and a comparison of the number of people reached through the arts to the amount of money spent.

It is a lengthy questionnaire; it will take you approximately one and a half to two hours to complete. I realize you may not have answers to all the questions, but I hope you will take the time to answer them as best you can. The time you spend should be amply rewarded by having access to material that has never before been available. I appreciate your efforts in returning the survey quickly.

Sincerely,

Wallace Richardson, Chairman
Nebraska Arts Council



First letter sent
to colleges

NEBRASKA ARTS COUNCIL
8448 WEST CENTER ROAD
OMAHA, NEBRASKA 68124
(402) 554-2122

J James Exon, Governor of Nebraska
Wallace A Richardson, Chairman
Robert C. Pierle, Executive Director



The Nebraska Arts Council, together with the University of Nebraska-Omaha College of Fine Arts, is sponsoring a study of "The Economic Impact of the Arts in Nebraska." This study, the first of its kind to be done in Nebraska, is being conducted by the Center for Applied Urban Research at UNO. Colleges and universities and community arts organizations are being asked to participate.

When the data has been analyzed by the Center for Applied Urban Research, the Nebraska Arts Council will prepare a summary of the findings which should be a valuable tool for your fine arts departments to use in presentations. The study will show, for example, the buying dollars generated within the state by the arts, and a comparison of the number of people reached through the arts to the amount of money spent.

It might be helpful if one person coordinates the gathering of the material and that same person then fills out the final survey. Please note that tuition and legislative appropriations should be entered under "Income, Question number 5, Other Income".

We appreciate your efforts and the efforts of your department heads. The time spent on the questionnaire should be amply rewarded by having access to material that has never before been available.

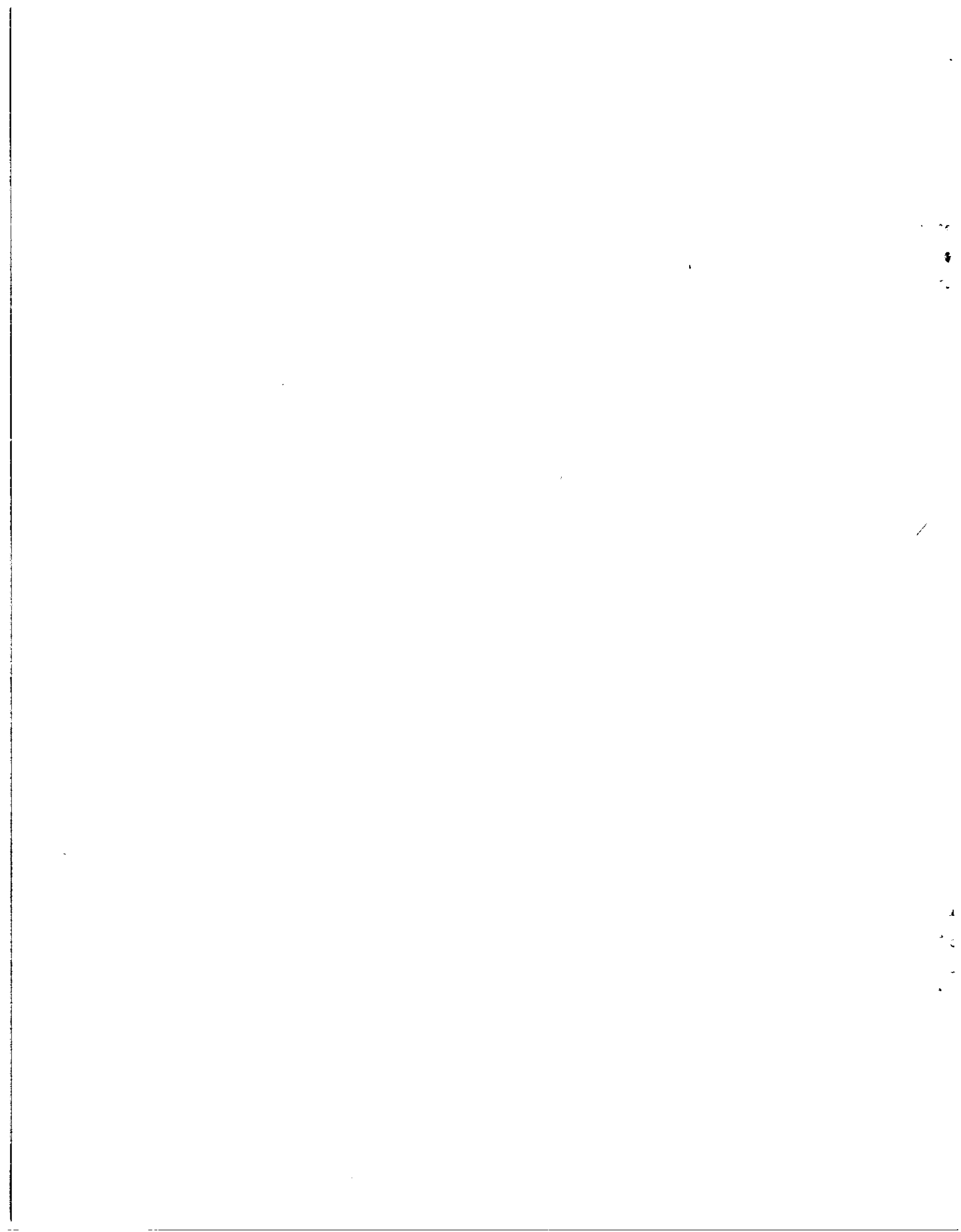
Sincerely,

A handwritten signature in cursive script, which reads "Wallace A. Richardson".

Wallace A. Richardson, Chairman

Enclosures

cb



NEBRASKA ARTS COUNCIL
8448 WEST CENTER ROAD
OMAHA, NEBRASKA 68124
(402) 554-2122

J. James Exon, Governor of Nebraska
Wallace A. Richardson, Chairman
Robert C. Pierle, Executive Director



Second letter sent to
arts organizations

I am writing to ask for your help. As you know, we are cooperating with U.N.O. and the Center for Applied Urban Research on a statewide economic survey of arts organizations. We expect the results to be very useful for all of us in making a case for the arts, particularly in generating private monies from business concerns in support of local arts activities. However, in order for the results to be valid we need completed surveys from diversified arts organizations throughout the state. Your cooperation and participation, if you have not already completed the questionnaire, is necessary.

The survey is extensive, and I apologize for that; but please help us and the arts by filling out the survey as completely as possible. If necessary, estimate where your exact figures are unavailable.

If you have returned your questionnaire, please accept our thanks. If you need another copy or need assistance, please let us know.

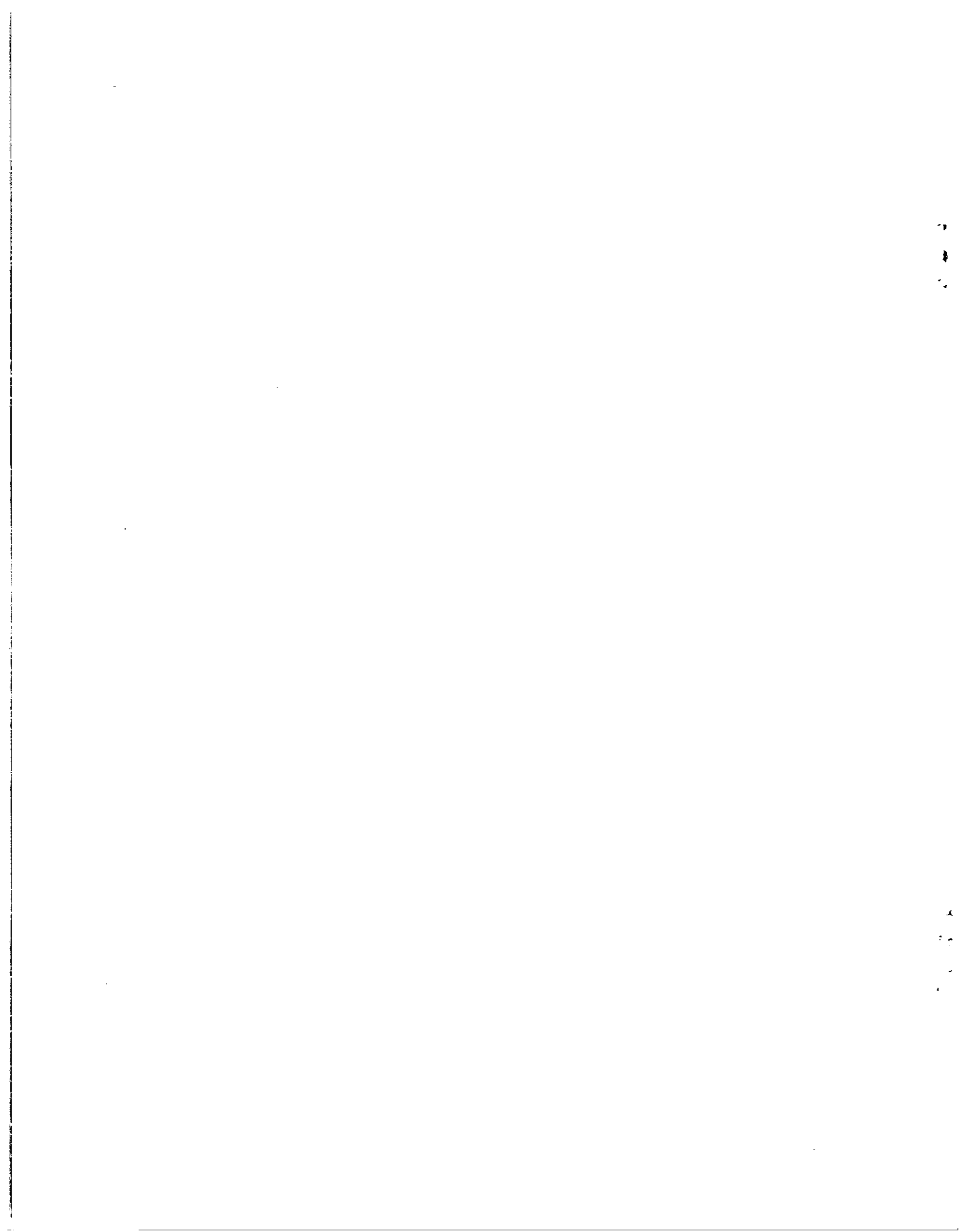
Once again, thanks for your donation of time and energy. We need and appreciate your help.

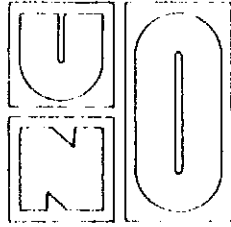
Sincerely,

R. C. Pierle

Robert C. Pierle
Executive Director

RCP/1s





The University of Nebraska at Omaha
Box 688 Omaha, Nebraska 68101 402/554-2231

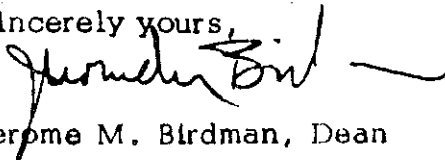
School of Fine Arts
Office of the Dean

November 18, 1977

The Nebraska Arts Council, in cooperation with the College of Fine Arts and the Center for Applied Urban Research, University of Nebraska at Omaha, are conducting an Economic Impact Study of the Arts in Nebraska. During the third week of September you received survey forms from Wally Richardson, Chairman of the Nebraska Arts Council. Several weeks later a member of the NAC staff telephoned your office to determine the status of the forms and to offer assistance in completing them. I am writing now to urge your cooperation in completing and returning the Economic Impact Study survey forms as soon as possible to the Center for Applied Urban Research. Nancy Timmins of the Nebraska Arts Council (402) 554-2122 and Garneth Peterson of the Center for Applied Urban Research (402) 554-2764 are available to assist you or your staff in completing the forms.

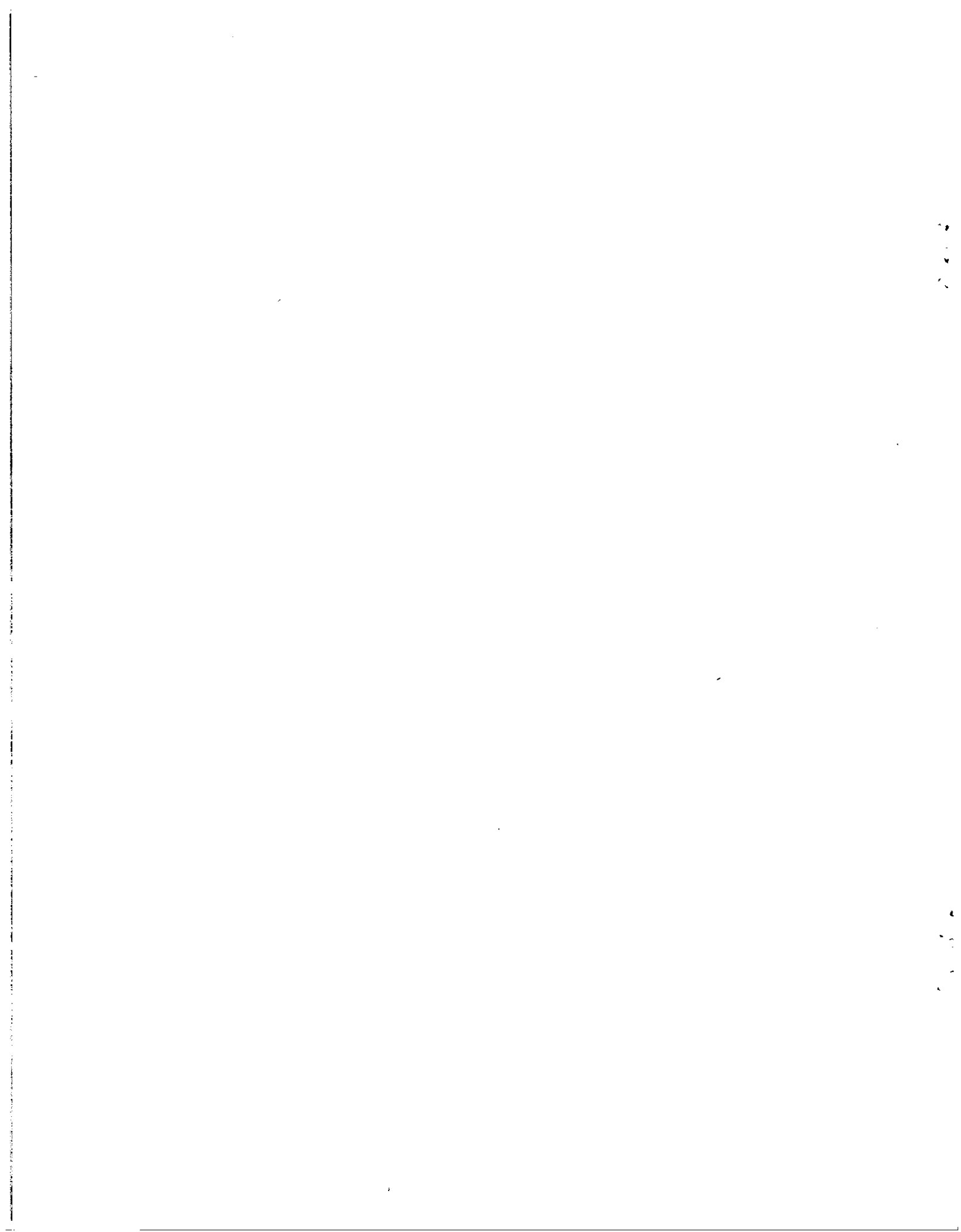
We believe the results of this study will help Nebraskans and their state senators understand the importance of the arts to the state. The outcomes will benefit each of us and the communities we serve.

Sincerely yours,



Jerome M. Birdman, Dean

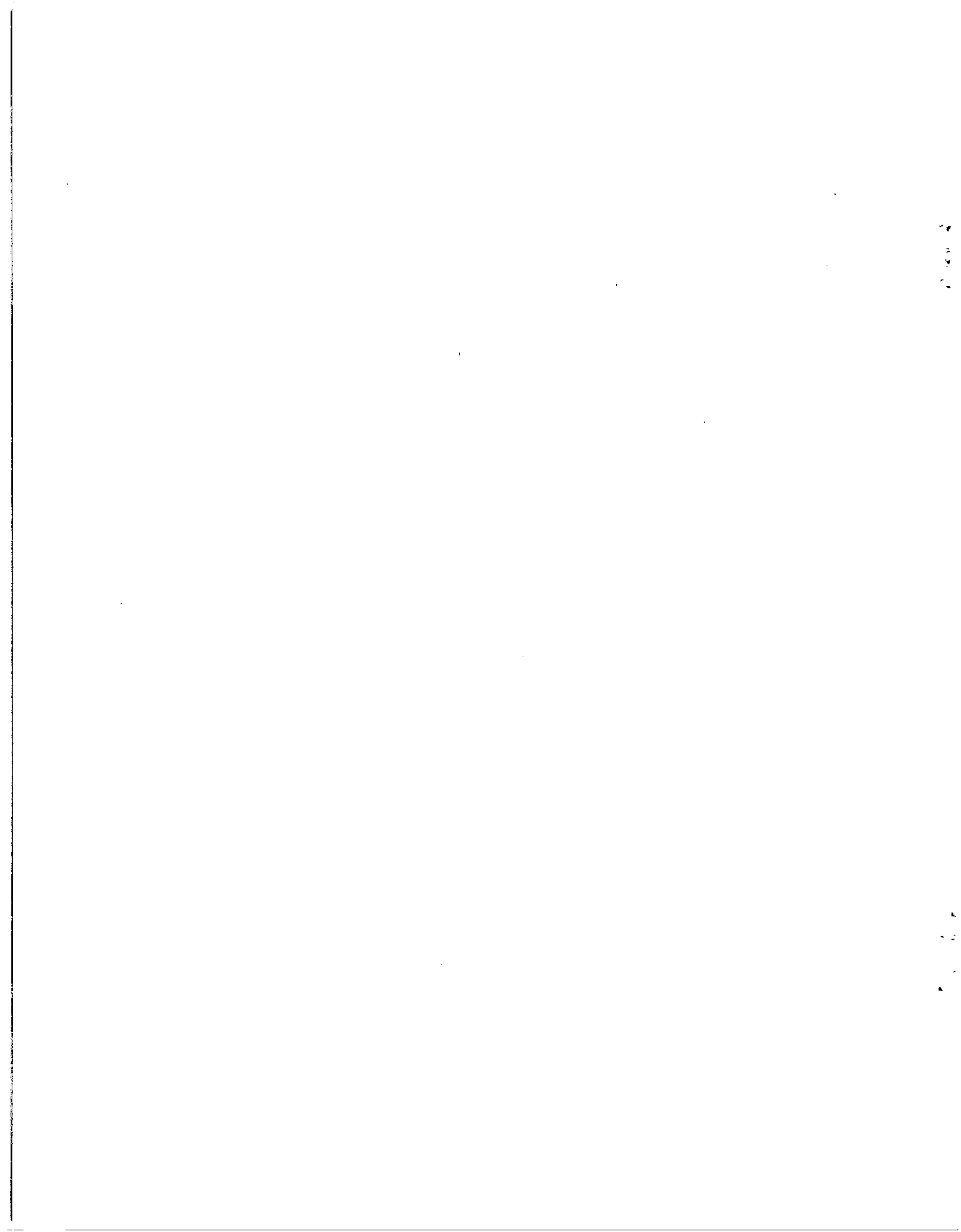
bxc: Dr. Robert Plerle
Ms. Nancy Timmins
Ms. Garneth Peterson



**THE ECONOMIC IMPACT
OF THE ARTS
IN NEBRASKA**

A Survey Sponsored By
THE NEBRASKA ARTS COUNCIL
through a grant to
The UNO College of Fine Arts

Survey Conducted By
The Center for Applied Urban Research
University of Nebraska — Omaha



THE ECONOMIC IMPACT OF THE ARTS IN NEBRASKA

Dear Nebraska arts organization,

Thank you for your cooperation on this economic impact survey. Please read through the entire questionnaire before filling it out. It will take approximately 1-2 hours to complete. Because this survey is sent to all arts organizations, some questions may not apply to your particular group. If you have any questions, please call Garneth Peterson at the Center for Applied Urban Research, (402) 554-2764, or Nancy Timmins at the Nebraska Arts Council, (402) 554-2122.

Name of organization _____

Address _____ City _____ Zip _____

Year organization established _____

Is this organization: incorporated? Yes _____ No _____
 tax exempt from federal income tax? Yes _____ No _____

Is the building that you use for your arts activities owned _____ or rented _____

Do you have facilities (auditorium, meeting rooms, etc.) other than those you own or rent donated for use in connection with your arts activities? Yes _____ No _____

Period for which data is provided: _____
 (Please indicate dates of your usual reporting period, such as calendar year, Jan. 1 to Dec. 31; fiscal year, July 1 to June 30; or any other period you use.)

FACT SHEET

Please mark all estimated figures with an asterisk (*).

Please answer the following questions as well as you can.

| <u>Performing arts activities only</u> | <u>1972-73</u> | <u>1976-77</u> |
|---|----------------|----------------|
| 1. (a) No. of performing arts productions (dance, theatre, music, poetry readings) per year produced or sponsored by your organization | _____ | _____ |
| (b) Total no. of performances presented (Productions refers to each play or concert presented; performances refers to the no. of times each was presented, such as <u>Hamlet</u> x 3 nights = 3 performances.) | _____ | _____ |
| 2. No. of performing arts events per year for which you: | | |
| charged admission | _____ | _____ |
| presented for free admission . . . | _____ | _____ |

| | <u>1972-73</u> | <u>1976-77</u> |
|--|----------------|----------------|
| 3. Total yearly attendance. | _____ | _____ |
| 4. Attendance at free presentations. | _____ | _____ |
| 5. Total seats available, all performances (omit if inapplicable). _____ | _____ | _____ |

Visual arts activities only

| | | |
|--|-------|-------|
| 6. No. of exhibitions per year produced or sponsored by your organization. | _____ | _____ |
| 7. No. of exhibitions per year for which you: | | |
| charged admission | _____ | _____ |
| presented for free admission | _____ | _____ |
| 8. Total yearly attendance | _____ | _____ |

All arts activities

| | | |
|---|----------------|----------------|
| 9. No. of season ticket holders (or members) | _____ | _____ |
| 10. Percentage of season ticket holders (or members) among total audience | _____ % | _____ % |
| | <u>1972-73</u> | <u>1976-77</u> |
| a. Percentage season ticket holders residing in Nebr. (please estimate) | _____ % | _____ % |
| b. Percentage season ticket holders residing out of state (estimate) | _____ % | _____ % |
| 11. Do you offer reduced ticket rates for: (answer yes or no for each year) | | |
| Elderly | _____ | _____ |
| Handicapped | _____ | _____ |
| Students | _____ | _____ |
| Subscribers | _____ | _____ |
| Other (please specify) | _____ | _____ |
| 12. Range of Admission fees | | |
| .Low | \$ _____ | \$ _____ |
| High | \$ _____ | \$ _____ |

| | <u>1972-73</u> | <u>1976-77</u> |
|--|----------------|----------------|
| 13. Do you offer additional arts activities such as classes or demonstrations beyond your main activity? (Answer yes or no for each year) | _____ | _____ |
| 14. Estimated percentage of ticket purchasers from beyond local area | _____ % | _____ % |
| 15. Estimated percentage of ticket purchasers from out of state | _____ % | _____ % |
| 16. No. of volunteer workers | _____ | _____ |
| 17. Total no. of volunteer hours (We realize this may be difficult, but please supply us with your best estimate.) | _____ | _____ |
| 18. No. of managerial, administrative and supportive/clerical personnel employed (monthly average) | _____ | _____ |
| | <u>1972-73</u> | <u>1976-77</u> |
| Full-time employees | _____ | _____ |
| Part-time employees | _____ | _____ |
| 19. No. of paid artists, arts educators and curators employed (monthly average) | _____ | _____ |
| | <u>1972-73</u> | <u>1976-77</u> |
| Full-time employees | _____ | _____ |
| Part-time employees | _____ | _____ |
| 20. Please estimate the percentage of full-time and part-time employees who reside: | | |
| in Nebraska | _____ % | _____ % |
| out of state | _____ % | _____ % |
| 21. Estimated value of facilities (auditorium, meeting rooms, etc.) other than those you own or rent made available without cost to your organization | \$ _____ | \$ _____ |
| 22. Estimated value of equipment, supplies and materials other than those you own or rent made available without cost to your organization | \$ _____ | \$ _____ |
| 23. Were there other services or things donated to your organization in the past year for which you could estimate a cash value, such as publicity, legal services, radio and TV time or anything else? (Please explain) _____ | \$ _____ | \$ _____ |

If your organization is tax exempt, some of the information desired below can be taken directly from the IRS 990 form, Return of Organizations Exempt From Income Tax. The terminology used below differs slightly from that on the 990 form in order to better explain the information being sought. If you do not file the 990 form, please answer the questions as best as you can from your records.

INCOME

Please identify the amount of income you received for the two periods. Round all figures to the nearest dollar and mark all estimated figures with an asterisk (*).

| | <u>1972-73</u> | <u>1976-77</u> |
|---|----------------|----------------|
| 1. Gross ticket income, season and individual sales (Excluding sales taxes) | \$ _____ | \$ _____ |
| 2. Gross income from activities such as classes, recordings, instruction, sponsored attractions, concessions and paid advertising (Excluding sales taxes) | \$ _____ | \$ _____ |
| 3. Dues from members (do not include season ticket sales). | \$ _____ | \$ _____ |
| 4. Total gifts, grants, contributions and similar income Please itemize by source: | \$ _____ | \$ _____ |
| a. Federal, state and local government (Please list granting agency and amount of grant.) | <u>1972-73</u> | <u>1976-77</u> |
| _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ |
| b. Business and foundations | \$ _____ | \$ _____ |
| c. Private individuals | \$ _____ | \$ _____ |
| d. Fund raising events | \$ _____ | \$ _____ |
| 5. Other income sources: (itemize) | | |
| _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ |
| 6. Total annual income (add Nos. 1-5 above) | \$ _____ | \$ _____ |
| 7. If you have an endowment fund, please indicate income or transfers of funds from it to operating budget | \$ _____ | \$ _____ |

| | <u>1972-73</u> | <u>1976-77</u> |
|---|----------------|----------------|
| 8. Total income (add nos. 6 and 7 above) | \$ _____ | \$ _____ |
| 9. Please estimate the percentage of total income received: | | |
| % from Nebr. sources | _____ % | _____ % |
| % from out of state sources | _____ % | _____ % |

EXPENSES

Please identify the amount you spent on goods and services for the two periods desired. Round all figures to the nearest dollar.

| | | |
|---|----------|----------|
| 1. Total salaries, wages and fees (excluding insurance and other benefits). | \$ _____ | \$ _____ |
| (Please include all performance, residency and instructor fees as well as salaries and wages to other employees.) | | |

| Amount of tax withheld from employee's paychecks: | <u>1972-73</u> | <u>1976-77</u> |
|--|----------------|----------------|
| Federal Income and FICA. | \$ _____ | \$ _____ |
| State Income | \$ _____ | \$ _____ |

| | | |
|---|----------|----------|
| 2. Amount paid for employee benefits (health, accident, life insurance, workmen's comp. and any other benefits) | \$ _____ | \$ _____ |
|---|----------|----------|

| | | |
|---|----------|----------|
| 3. Amount of taxes paid or remitted by the organizations: | | |
| Sales tax remitted | \$ _____ | \$ _____ |
| Property tax | \$ _____ | \$ _____ |
| FICA (employer's contributions) | \$ _____ | \$ _____ |
| Unemployment (state and federal) | \$ _____ | \$ _____ |
| Other: (describe) | | |
| _____ | \$ _____ | \$ _____ |

| | | |
|---|----------|----------|
| 4. Amount paid for rent (or mortgage payments), utilities, telephone, insurance | \$ _____ | \$ _____ |
|---|----------|----------|

| | | |
|--|----------------|----------------|
| 5. (a) Amount paid for items such as props, scenery, sets, costumes, office and other supplies. (Total should include any sales taxes paid.) | \$ _____ | \$ _____ |
| | <u>1972-73</u> | <u>1976-77</u> |

Total amount of sales tax paid in 5(a) \$ _____ \$ _____

| | | |
|--|----------|----------|
| (b) Amount paid for items or services such as advertising and promotion, transportation, security and maintenance of facilities, postage and royalties. (Non-taxable items.) | \$ _____ | \$ _____ |
|--|----------|----------|

| | <u>1972-73</u> | <u>1976-77</u> |
|---|-----------------|-----------------|
| 6. Amount paid for purchase and/or rent of equipment, permanent construction, and equipment maintenance | \$ _____ | \$ _____ |
| 7. Acquisitions of paintings, sculpture and other art objects . . | \$ _____ | \$ _____ |
| 8. Other expenses: (itemize) _____ . . | \$ _____ | \$ _____ |
| _____ . . | \$ _____ | \$ _____ |
| 9. Total expenses (Add 1-8 under EXPENSES). | <u>\$ _____</u> | <u>\$ _____</u> |
| 10. Please estimate the percentage of total expenses paid to: | | |
| % paid to Nebraska sources | _____ % | _____ % |
| % paid to out of state sources | _____ % | _____ % |
| 11. Annual net gain or (loss)--subtract total expenses from total income. | \$ _____ | \$ _____ |

ASSETS AND LIABILITIES

Please identify your assets, liabilities and net worth if the figures are available. Use figures for end of usual reporting period.

| | | |
|---|----------|----------|
| 1. Total assets | \$ _____ | \$ _____ |
| 2. Total liabilities | \$ _____ | \$ _____ |
| 3. Net worth and/or fund balance. | \$ _____ | \$ _____ |

Projected total budget for 1977-78 _____

Your name _____

Address _____ City _____

Zip _____

Telephone _____

Title or position _____

Thank you for your help. Please return completed questionnaire (use enclosed envelope) to:

Center for Applied Urban Research
 University of Nebraska at Omaha
 Box 688, Omaha, Nebraska 68101

If you have any questions about completing this questionnaire, please contact Ms. Peterson at (402) 554-2764, or Nancy Timmins at the Nebraska Arts Council, (402) 554-2122.

083-6