



Research Division
Note # 62
May 1998

Count of Performing Arts Organizations Up by Over 30%, 1987-1992

The 1992 Census of Service Industries counted 12,286 performing arts organizations, up from 9,271 organizations counted in 1987.¹ The 1992 count included 2,961 tax-exempt (nonprofit) organizations and 9,325 taxable organizations. Both tax-exempt and taxable organizations have increased in number since 1977. The number of tax-exempt organizations has risen steadily since 1977, with the largest five year growth between 1987 and 1992. For taxable organizations the increase had been non-existent or small between 1977 and 1987; however, almost 30% growth occurred between 1987 and 1992.

Performing Arts Organizations and Percentage Changes: 1977 - 1992

<u>Number of ...</u>	<u>1992</u>	<u>1987</u>	<u>1982</u>	<u>1977</u>
Taxable Organizations	9,325	7,233	6,712	6,721
Tax-exempt Organizations	2,961	2,038	1,610	1,228
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Totals	12,286	9,271	8,322	7,949

<u>Percentage change...</u>	<u>1987-1992</u>	<u>1982-87</u>	<u>1977-82</u>
Taxable Organizations	28.9%	7.7%	-0.01%
Tax-exempt Organizations	45.3%	26.6%	31.1%
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Total	32.5%	11.4%	4.6%

	<u>1977-1992 (15 year period)</u>
Taxable Organizations	39%
Tax-exempt Organizations	141%

Total	55%

¹ See the discussion at the end of this note for methodology and other notes about the Census of Service Industries.

Over the fifteen year period the number of taxable performing arts organizations has grown by 39 percent; the number of tax-exempt organizations has more than doubled, growing by 141%. The biggest share of the growth for both types of organizations was in the period from 1987 to 1992.

The proportion of tax-exempt entities to all performing arts organizations has increased steadily. Part of this growth, especially in the 1980's, was most likely due to the increasingly better coverage of tax-exempt (not-for-profit) organizations in the census.

Percentage Break-out of the Number Taxable and Tax-exempt Organizations (1977 - 1992)

	Percentage Taxable	Percentage Tax-exempt
1977	85%	15%
1982	81%	19%
1987	78%	22%
1992	76%	24%

The total performing arts industry of 12,286 organizations in 1992 accounted for \$11.445 billion in receipts and revenues, 75% of which came from taxable organizations. Tax-exempt organizations had 25% of the receipts/revenues. This ratio is the same as in 1982; in 1987 the tax-exempt share had risen to 27%.

Total Receipts/Revenues of All Performing Arts Organizations (\$1,000)²

	<u>1992</u>	<u>1987</u>	<u>1982</u>	<u>1977</u>
Taxable organizations	\$8,625,489	\$4,904,224	\$3,301,101	\$1,768,204
Tax-exempt organizations	\$2,819,694	\$1,780,521	\$1,098,099	data not available
Totals	\$ 11,445,183	\$6,684,745	\$4,399,200	total not available

Percentage Break-out of Receipts/Revenues of Taxable and Tax-exempt Organizations (1977 - 1992)

	Percentage Taxable	Percentage Tax-exempt
1977	N/A	N/A
1982	75%	25%
1987	73%	27%
1992	75%	25%

² Percentage changes for total receipts/revenues is not a useful measurement unless the dollars are deflated to account for inflation. These calculations are described in the notes at the end.

Appendix Table 1 gives a breakout for these four census years according to the major categories of performing arts organizations: Producers of Live Theatrical Productions, Dance Groups/Artists, Classical Music Organizations (opera companies, symphony orchestras, and chamber music organizations), Other Music Groups/Artists (including jazz and choral music) and Other Entertainers and Theatrical Services (a combination of two "other" categories) of the Census. Both the number of organizations and the total receipts/revenues are shown on this table. From Appendix Table 1, the number of organizations in the major subdivisions are summarized here (with 1977 included):

Number of Tax-exempt Performing Arts Organizations and Percentage Changes

Number of...	<u>1992</u>	<u>1987</u>	<u>1982</u>	<u>1977</u>
Tax-exempt Establishments				
Theater Producers	1,217	916	715	508
Dance Groups	275	188	159	98
Classical Music	689	552	423	331
Other Music	294	166	133	95
Other Entertainers	486	216	180	196
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Total	2,961	2,038	1,610	1,228
Percentage Change...	<u>1987-92</u>	<u>1982-87</u>	<u>1977-82</u>	
Tax-exempt Establishments				
Theater Producers	32.9%	28.1%	40.7%	
Dance Groups	46.3%	18.2%	62.2%	
Classical Music	24.8%	30.5%	27.8%	
Other Music	77.1%	24.8%	40.0%	
Other Entertainers	125.0%	20.0%	-8.2%	
All tax-exempt estbmnts	45.3%	26.6%	31.1%	

Number of Taxable Performing Arts Organizations and Percentage Changes

Number of...	<u>1992</u>	<u>1987</u>	<u>1982</u>	<u>1977</u>
Taxable Establishments				
Theater Producers	915	824	873	750
Dance Groups	133	97	142	425
Classical Music	51	54	61	87
Other Music	2,382	2,039	2,212	2,420
Other Entertainers	5,844	4,219	3,424	3,039
	-----	-----	-----	-----
Total	9,325	7,233	6,712	6,721
Percentage Change...	<u>1987-92</u>	<u>1982-87</u>	<u>1977-82</u>	
Taxable Establishments				
Theater Producers	11.0%	-5.6%	16.4%	
Dance Groups	37.1%	-31.7%	-66.6%	
Classical Music	-5.6%	-29.9%	-11.5%	
Other Music	16.8%	-7.8%	-8.6%	
Other Entertainers	38.5%	23.2%	12.7%	
All taxable estbmnts	28.9%	7.8%	-0.1%	

The percentage change in the number of organizations between the four censuses varies considerably among the types of organizations. The breakout by major category shows that all tax-exempt categories (except other entertainers) had solid growth in their numbers during each of the three time periods. The number of tax-exempt (nonprofit) organizations showed substantial growth during each five year period, with greater growth occurring between 1977 and 1982 than between 1982 and 1987 and more growth again between 1987 and 1992 for all categories except classical music. Classical music's pattern was more stable over the fifteen-year period. The pattern of growth for tax-exempt "other entertainers" looked more like taxable categories, with a fall between 1977 and 1982 and a huge rise from 1987 to 1992.

Taxable categories saw small or negative growth rates in their numbers of establishments between 1977 and 1987. A turn-around in most categories occurred in the period between 1987 and 1992 except for taxable classical music. Classical music has lost over 40 percent of the organizations that were in existence in 1977; although dance saw a 37 percent increase in the number of organizations between 1987 and 1992, the previous two periods of decline were so steep that overall, since 1977 taxable dance organizations are off by over 65 percent.

The balance between tax-exempt and taxable organizations continues to shift depending on category. Theater producers in 1992 are less evenly split between tax-exempt (57%) and taxable (43%) organizations than in 1987 when they were 53% tax-exempt and 47% taxable. The balance shifted between 1982 and 1987 as the number of tax-exempt theaters has grown at a greater rate than the number of taxable theaters. In 1977 only about 20% of the dance groups counted by the Census Bureau were tax-exempt. By 1987 tax-exempt groups were 66% of all dance groups, and that ratio stayed about the same in 1992 (67%). During the 1977 to 1987 period, classical music had been dominated by tax-exempt establishments, and that has grown from 79% in 1977 to 91% in 1987 to 93% in 1992. Other music and other entertainer establishments are dominated by taxable groups. The latter category (other entertainers) contains few performing arts organizations that are of interest in this report (the category includes vaudeville, ice shows, mixed types of live entertainment, etc. except sports). Taxable other music groups are 90% of all other music groups, and taxable other entertainers are 92% of all other entertainers.

To understand better the change in receipts/revenues from one census to the next, Appendix Table 2 shows average receipts/revenues both in nominal and in constant dollars. Although the period between 1982 and 1992 was a time of relatively lower inflation, especially in comparison with the previous five years, adjusting for inflation provides a clearer picture of what actually occurred. Using average total receipts and revenues also focuses on the growth of dollar size of the organizations rather than confusing the growth in number of organizations. The bottom half of Appendix Table 2 shows that in constant dollars, the average tax-exempt (nonprofit) theater's total revenues fell minimally from 1982 to 1987, then dropped significantly from 1987 to 1992. Tax-exempt dance groups had seen a big drop from 1977 to 1982. Some of that drop was made up by 1987, but the average revenues fell again in 1992. Tax-exempt classical music groups (orchestras, operas, and chamber music) and other tax-exempt music groups (jazz, choral, etc.) exhibited the same pattern of a rise in 1987 and a drop back in 1992 to about the same levels as in 1982.

Taxable theater groups (Appendix Table 2) behaved similarly to the tax-exempt groups, showing a small reduction between 1982 and 1987 and an increase from 1987 to 1992. The other types of taxable performing organizations behaved differently in their average total receipts. There were substantial increases in the average total receipts in both five-year periods. An explanation for the period between 1982 and 1987 when the number of theaters fell might be that the larger organizations got much larger or more likely that smaller organizations either consolidated or went out of business (allowing the average total receipts to rise). For the period between 1987 and 1992, the number of theaters rose and their average total receipts increased, showing solid growth in this discipline.

Appendix Tables 3 and 3A (for tax-exempt establishments) and Appendix Tables 4 and 4A (for taxable establishments) break the broad performing arts disciplines into the separate artistic disciplines. The number of establishments or organizations and their associated revenues or receipts are given for 1982, 1987, and 1992. A significant problem in all the breakouts is the number of organizations that did not provide a designation of the specific type of organization and who were lumped into a non-designated subcategory within the broader category. This "not self-designated" group averages 20-40% of the tax-exempt group and for taxable organizations is between 50% and 65% for taxable establishments. These "not self-designated" establishments most likely belong in one of the specific categories. Therefore, the data at these breakout levels on these tables may understate actual amounts. In the tax-exempt group, the

percentage of organizations that did not fit into a specific category fell considerably in all the broad categories. This suggests that the coding of organizations is improving over time.

Percentage of Establishments in "Not Self-designated" Categories

	1982	1987	1992
Producers of Live Theater	32%	38%	25%
Dance Groups and Artists	32%	35%	25%
Classical Music Organizations	23%	27%	17%
Other Music Groups and Artists	46%	58%	38%

In all the tax-exempt (nonprofit) disciplines the number of organizations grew between 1987 and 1992. Between 1982 and 1987 most disciplines also had seen growth in numbers. In only a few disciplines, children's theater, off-off-Broadway, and modern dance was there a slight decrease between 1982 and 1987. Resident theaters, ballet companies, opera companies, and symphony orchestras accounted for the largest overall dollar growth between 1982 and 1987. The average total revenues of these organizations also grew in this period. Appendix Tables 3A and 4A convert the total receipts/revenues of each discipline to average receipts/revenues so that the growth can better be observed. These tables do not adjust for inflation (see the notes at the end for the exact figures to make the adjustment), but a rough measure of inflation over the five year period is a bit over 20%. So, unless the average total revenues (or receipts) increase by 25% or more, there has been no *real* growth. Growth was especially visible in the tax-exempt (nonprofit) Broadway theaters (Appendix Table 3A) whose average total revenues between 1987 and 1992 more than doubled from \$1,415,000 to \$3,306,000. Several theater categories saw a fall in average total revenues even before inflation was accounted for. The average revenue of all dance categories and opera companies beat inflation and saw real growth; symphony orchestras and chamber music groups remained about the same.

For taxable organizations the pattern was more mixed (Appendix Table 4A). Receipts of Broadway and road shows continued to grow although not as much as between 1982 and 1987. Off-Broadway productions had increased in number and more than doubled their average total receipts between 1982 and 1987; they fell in both number and average total receipts in 1992. Taxable dance and classical music organizations are so few in number that the statistics are not very meaningful. Stage bands and jazz groups fell in number, but rose in average total receipts; other music groups rose both in number and in average total receipts.

Notes on the Census and about methodology: An Economic Census is conducted by the U.S. Bureau of the Census every five years. The reference years are the second and seventh year of the decade. The National Endowment for the Arts commissioned the Census Bureau to produce special tables of previously unpublished data collected in these censuses.

The universe of organizations that receive questionnaires is obtained from two sources: (1) filers of FICA reports (payroll tax report sent to the Social Security Administration) and (2) filers of IRS business income tax or informational reports (Form 990). The counts of numbers of organizations and their receipts/revenues in the tables and the analysis understate somewhat the actual levels of activity that occurred for two reasons. First, very small performing organizations are likely not to be included, because they have no personnel who are “employees” and do not file Form 990’s if their gross receipts are under \$25,000. Secondly, some performing organizations are operated as subsidiaries of organizations that are in a different industry (such as colleges and universities, art centers and museums). These subsidiary performing organizations would not be part of the Economic Census universe of performing arts organizations, but may be counted as part of the universe of higher education, entertainment facilities, or museums.

Because the Census Bureau releases only aggregated information, thus making it impossible to construct control groups of the same organizations from one census to the next, direct comparisons from one census to the next should be made with caution. It is the common experience of ongoing periodic surveys that the survey process, especially the development of the universe, improves with each survey. This probably results in more organizations being included each time. So an increase may be due in part to better coverage. Also, over time, more organizations may have become FICA report or Form 990 filers. It is not possible to sort out the relative importance of the various factors for increases in numbers; therefore, the characterizations of “growth” should be used cautiously.

Various terms are used interchangeably through this note. Although these terms have subtle differences in connotation, for this note, they can be thought of as synonyms. “Establishment” and “entity” are used for “organization”; “taxable” and “for profit” are interchangeable, as are “tax-exempt”, “not-for-profit” and “nonprofit”.

The difference between “receipts” (used for taxable establishments) and “revenues” (used for tax-exempt establishments) is that revenues include contributed (or unearned) income such as grants and contributions from individuals, corporations, and governments. These monies can be accounted for by the organization over a period of years, making comparisons with data from funders difficult.

To compare the real growth in revenues, receipts or expenses between censuses, the monetary figures in some of the analyses have been adjusted to account for inflation by using the Chain-type price index as published in *The Economic Report of the President 1997* (p. 304). The discussion uses the term “constant dollars” or “real growth” when figures have been adjusted for inflation. (“Nominal dollars” are figures not adjusted for inflation.) The year 1992 has been given the base of 100. The actual dollar figures for the years 1977, 1982 and 1987 can be inflated by dividing them as shown below.

year	inflator figure
1977	.475
1982	.702
1987	.831
1992	1.000

For more details on the economic censuses and discussion about other arts organizations,
see other notes

Note # 63: The Performing Arts Spread Out: the Geography of Performing Arts Organizations, 1992
Note # 64: Museums, Arboreta, Botanical and Zoological Gardens Report 18% Growth, 1987-1992
Note # 65: Retail Art Galleries Continue Strong Growth in the Economic Census of 1992
Note # 66: Theaters Report 22% Growth in Economic Census: 1987 -1992
Note # 67: Dance Organizations Report 43% Growth in Economic Census: 1987-1992
Note # 68: Classical Music Organizations Report 22% Growth in Economic Census: 1987 -1992

These notes are available through the National Endowment for the Arts Web site at <http://arts.endow.gov>.

Or see the report from which these notes came:

Counting Arts Organizations Using The 1992 Census Of Service Industries.

The report will be available June 1998 from:

Research Division
National Endowment for the Arts
1100 Pennsylvania Avenue, NW
Washington, DC 20506
Phone: 202-682-5432
Fax: 202-682-5677
E-mail: Bradshaw@tmn.com

Reports and Notes on previous Censuses are:

Arts Organizations and the 1987 Census of Service Industries, ERIC # ED410185

Note # 43: Census Reports Number of Performing Arts Organizations Up 11% from 1982 - 1987
Note # 44: U.S. Performing Arts organizations Increase by 11% (State and regional analysis)
Note # 45: Census Reports 28% Increase in Number of Nonprofit Theaters: 1982 - 1987
Note # 46: Census Reports 18% Increase in Nonprofit Dance Groups: 1982 - 1987
Note # 47: Census Reports 30% Increase in Nonprofit Classical Music Groups: 1982 - 1987
Note # 48: Census Reports 6% Increase in Art Museums and Art Galleries: 1982 - 1987
Note # 49: Census Reports 91% Increase in Retail Art Dealers: 1982 -1987

Note # 19: 1,563 Retail Art Dealers Report 1982 Sales of Nearly \$700,000,000
Note # 21: 8,322 performing Arts Organizations Report 1982 Receipts/Revenues of \$4,399,200,000
Note # 23: Geography of U.S. Performing Arts Organizations in 1982 (Part 1)
Note # 24: Geography of U.S. Performing Arts Organizations in 1982 (Part 2)
Note # 25: Geography of U.S. Performing Arts Organizations in 1982 (Part 3)
Note # 26: Aggregate Financial measures of Nonprofit Theater, Dance, and Classical Music Organizations in 1982

APPENDIX TABLE 1: PERFORMING ARTS ORGANIZATIONS (except motion pictures) AND THEIR RECEIPTS/REVENUES (\$1,000) BY YEAR
(Revenues for Tax-exempt Organizations and Receipts for Taxable Organizations)

Type of Organization	<----- 1982 ----->			<----- 1987 ----->			<----- 1992 ----->		
	Tax-exempt	Taxable	Total	Tax-exempt	Taxable	Total	Tax-exempt	Taxable	Total
Producers of Live Theatrical Productions	715 \$370,059	873 \$750,487	1,588 \$1,120,546	916 \$552,775	824 \$809,222	1,740 \$1,361,997	1,217 \$749,364	915 \$1,332,738	2,132 \$2,082,102
Dance Groups and Artists	159 \$89,152	142 \$27,125	301 \$116,277	188 \$137,297	97 \$32,981	285 \$170,278	275 \$217,976	133 \$68,490	408 \$286,466
Symphony Orchestras, Opera Companies, Chamber Music Organizations	423 \$477,209	61 \$17,911	484 \$495,120	552 \$796,464	54 \$26,474	606 \$822,938	689 \$1,153,708	51 \$32,316	740 \$1,186,024
Other Music Groups and Artists	133 \$32,449	2,212 \$742,738	2,345 \$775,187	166 \$56,878	2,039 \$1,005,832	2,205 \$1,062,710	294 \$99,574	2,382 \$1,670,052	2,676 \$1,769,626
Other Entertainers, Theatrical Producers, Services, etc.	180 \$129,230	3,424 \$1,762,840	3,604 \$1,892,070	216 \$237,107	4,219 \$3,029,715	4,435 \$3,266,822	486 \$599,072	5,844 \$5,521,893	6,330 \$6,120,965
Total Number Organizations	1,610	6,712	8,322	2,038	7,233	9,271	2,961	9,325	12,286
Total Receipts/Revenues	\$1,098,099	\$3,301,101	\$4,399,200	\$1,780,521	\$4,904,224	\$6,684,745	\$2,819,694	\$8,625,489	\$11,445,183

APPENDIX TABLE 2: AVERAGE REVENUES/RECEIPTS (\$1,000) BY YEAR FOR PERFORMING ARTS ORGANIZATIONS

Type of Organization	<----- 1982 ----->			<----- 1987 ----->			<----- 1992 ----->		
	Tax-exempt	Taxable	All	Tax-exempt	Taxable	All	Tax-exempt	Taxable	All
Producers of Live Theatrical Productions	\$518	\$860	\$706	\$603	\$982	\$783	\$616	\$1,457	\$977
Dance Groups and Artists	\$561	\$191	\$386	\$730	\$340	\$597	\$793	\$515	\$702
Symphony Orchestras, Opera Companies, Chamber Music Groups	\$1,128	\$294	\$1,023	\$1,443	\$490	\$1,358	\$1,674	\$634	\$1,603
Other Music Groups and Artists	\$244	\$336	\$331	\$343	\$493	\$482	\$339	\$701	\$661
Other Entertainers, Theatrical Producers, Services, etc.	\$718	\$515	\$525	\$1,098	\$718	\$737	\$1,233	\$945	\$967

GDP Deflator used; Chained 1992 dollars: 1992 = 1.00

Type of Organization	<----- 1982 ----->			<----- 1987 ----->			<----- 1992 ----->		
	Tax-exempt	Taxable	All	Tax-exempt	Taxable	All	Tax-exempt	Taxable	All
Producers of Live Theatrical Productions	\$737	\$1,225	\$1,005	\$726	\$1,182	\$942	\$616	\$1,457	\$977
Dance Groups and Artists	\$799	\$272	\$550	\$879	\$409	\$719	\$793	\$515	\$702
Symphony Orchestras, Opera Companies, Chamber Music Groups	\$1,607	\$418	\$1,457	\$1,736	\$590	\$1,634	\$1,674	\$634	\$1,603
Other Music Groups and Artists	\$348	\$478	\$471	\$412	\$594	\$580	\$339	\$701	\$661
Other Entertainers, Theatrical Producers, Services, etc.	\$1,023	\$733	\$748	\$1,321	\$864	\$886	\$1,233	\$945	\$967

APPENDIX TABLE 3: NUMBER OF TAX-EXEMPT PERFORMING ARTS ORGANIZATIONS AND THEIR REVENUES (\$1,000) BY YEAR

Type of Organization	<----- 1982 ----->		<----- 1987 ----->		<----- 1992 ----->	
	Number of Estblshmnts	Total Revenues	Number of Estblshmnts	Total Revenues	Number of Estblshmnts	Total Revenues
Producers of Live Theatrical Productions	715	\$370,059	916	\$552,775	1,217	\$ 749,364
Resident Theater	74	\$95,172	95	\$216,292	131	\$ 252,747
Stock Theater	37	\$25,108	52	\$38,089	66	\$ 45,748
Broadway Productions & Road Shows	10	(D)	10	\$14,146	16	\$ 52,900
Off-Broadway Productions	21	\$9,711	39	\$52,427	54	\$ 46,061
Off-Off Broadway Productions	37	\$5,935	31	\$8,935	68	\$ 19,056
Children's Theater	71	\$11,582	69	\$17,252	139	\$ 45,439
Dinner Theater	2	(D)	4	\$1,027	8	\$ 1,232
Community Theater	184	\$25,805	195	\$37,963	328	\$ 74,738
Other Theatrical Presentation	47	(D)	67	\$31,607	102	\$ 45,556
Theater Not Self-designated*	232	\$111,726	354	\$135,037	305	\$ 165,887
Dance Groups and Artists	159	\$89,152	188	\$137,297	275	\$ 217,976
Ballet Company	58	\$59,919	78	\$88,538	108	\$ 137,278
Modern Dance Company	34	\$9,066	33	\$17,384	58	\$ 27,799
Folk/Ethnic Dance Company	10	(D)	6	\$798	22	\$ 4,538
Other Dance Group,Artist, Presentation	5	(D)	5	\$1,486	17	\$ 9,196
Dance Not Self-Designated*	52	\$17,650	66	\$29,091	70	\$ 39,165
Symphony Orchestras, Opera Companies Chamber Music Organizations	423	\$477,209	552	\$796,464	689	\$ 1,153,708
Opera Company	65	\$128,927	75	\$200,900	94	\$ 353,910
Symphony Orchestra	212	\$276,842	261	\$448,908	349	\$ 656,401
Chamber Music Organization	47	\$11,497	69	\$22,317	130	\$ 42,437
Classical Music Not Self-Designated*	99	\$59,943	147	\$124,339	116	\$ 100,960
Other Music Groups and Artists	133	\$32,449	166	\$55,104	294	\$ 99,574
Dance or Stage Band/Orchestra	8	\$220	4	(D)	11	\$ 1,789
Choral Music Group	38	\$6,388	40	\$8,938	121	\$ 23,149
Jazz Music Group or Artist	3	(D)	2	(D)	11	\$ 5,002
Other Music Group,Artist, Presentation	22	(D)	24	\$11,043	39	\$ 11,680
Other Music Not Self-Designated*	62	\$22,814	96	\$34,887	112	\$ 57,954

* Organizations in this group did not provide the specific classification.

(D) means that data are withheld to avoid disclosure of individual organizational data. The data, however, are included in the totals.

APPENDIX TABLE 3A: NUMBER OF TAX -EXEMPT PERFORMING ARTS ORGANIZATIONS
AND AVERAGE TOTAL REVENUES (\$1,000) BY YEAR

Type of Organization	<----- 1982 ----->		<----- 1987 ----->		<----- 1992 ----->	
	Number of Estblshmnts	Average Revenues	Number of Estblshmnts	Average Revenues	Number of Estblshmnts	Average Revenues
Producers of Live Theatrical Productions	715	\$ 518	916	\$ 603	1,217	\$ 616
Resident Theater	74	\$ 1,286	95	\$ 2,277	131	\$ 1,929
Stock Theater	37	\$ 679	52	\$ 732	66	\$ 693
Broadway Productions & Road Shows	10	(D)	10	\$ 1,415	16	\$ 3,306
Off-Broadway Productions	21	\$ 462	39	\$ 1,344	54	\$ 853
Off-Off Broadway Productions	37	\$ 160	31	\$ 288	68	\$ 280
Children's Theater	71	\$ 163	69	\$ 250	139	\$ 327
Dinner Theater	2	(D)	4	\$ 257	8	\$ 154
Community Theater	184	\$ 140	195	\$ 195	328	\$ 228
Other Theatrical Presentation	47	(D)	67	\$ 472	102	\$ 447
Theater Not Self-designated*	232	\$ 482	354	\$ 381	305	\$ 544
Dance Groups and Artists	159	\$ 561	188	\$ 730	275	\$ 793
Ballet Company	58	\$ 1,033	78	\$ 1,135	108	\$ 1,271
Modern Dance Company	34	\$ 267	33	\$ 527	58	\$ 479
Folk/Ethnic Dance Company	10	(D)	6	\$ 133	22	\$ 206
Other Dance Group,Artist,Presentation	5	(D)	5	\$ 297	17	\$ 541
Dance Not Self-Designated*	52	\$ 339	66	\$ 441	70	\$ 560
Symphony Orchestras, Opera Companies Chamber Music Organizations	423	\$ 1,128	552	\$ 1,443	689	\$ 1,674
Opera Company	65	\$ 1,983	75	\$ 2,679	94	\$ 3,765
Symphony Orchestra	212	\$ 1,306	261	\$ 1,720	349	\$ 1,881
Chamber Music Organization	47	\$ 245	69	\$ 323	130	\$ 326
Classical Music Not Self-Designated*	99	\$ 605	147	\$ 846	116	\$ 870
Other Music Groups and Artists	133	\$ 244	166	\$ 332	294	\$ 339
Dance or Stage Band/Orchestra	8	\$ 28	4	(D)	11	\$ 163
Choral Music Group	38	\$ 168	40	\$ 223	121	\$ 191
Jazz Music Group or Artist	3	(D)	2	(D)	11	\$ 455
Other Music Group,Artist,Presentation	22	(D)	24	\$ 460	39	\$ 299
Other Music Not Self-Designated*	62	\$ 368	96	\$ 363	112	\$ 517

* Organizations in this group did not provide the specific classification.

(D) means that data are withheld to avoid disclosure of individual organizational data. The data, however, are included in the totals.

APPENDIX TABLE 4: NUMBER OF TAXABLE PERFORMING ARTS ORGANIZATIONS AND THEIR RECEIPTS (\$1,000) BY YEAR

Type of Organization	<----- 1982 ----->		<----- 1987 ----->		<----- 1992 ----->	
	Number of Estblshmnts	Total Receipts	Number of Estblshmnts	Total Receipts	Number of Estblshmnts	Total Receipts
Producers of Live Theatrical Productions	873	\$750,487	824	\$809,222	915	\$ 1,332,738
Resident Theater	4	\$708	5	\$3,115	8	\$ 21,735
Stock Theater	33	\$16,160	15	\$5,906	20	\$ 20,993
Broadway Productions & Road Shows	86	\$253,251	64	\$280,891	79	\$ 597,589
Off-Broadway Productions	13	\$6,297	19	\$30,235	17	\$ 18,765
Off-Off Broadway Productions	8	\$2,705	11	\$2,459	13	\$ 20,775
Children's Theater	20	\$12,431	15	\$3,686	31	\$ 31,393
Dinner Theater	56	\$53,022	25	\$13,488	29	\$ 25,260
Community Theater	14	\$2,393	13	\$2,531	14	\$ 4,534
Other Theatrical Presentation	143	\$26,698	142	\$88,453	128	\$ 86,622
Theater Not Self-designated*	496	\$376,822	515	\$378,458	576	\$ 505,072
Dance Groups and Artists	142	\$27,125	97	\$32,981	133	\$ 68,490
Ballet Company	4	(D)	2	(D)	11	\$ 20,372
Modern Dance Company	2	(D)	2	(D)	6	\$ 4,573
Folk/Ethnic Dance Company	4	\$423	3	(D)	7	\$ 3,732
Other Dance Group,Artist,Presentation	23	(D)	23	\$6,141	29	\$ 8,324
Dance Not Self-Designated*	109	\$17,409	67	\$23,981	80	\$ 31,489
Symphony Orchestras, Opera Companies Chamber Music Organizations	61	\$17,911	54	\$26,474	51	\$ 32,316
Opera Company	13	\$2,482	5	\$1,604	9	\$ 5,044
Symphony Orchestra	11	\$3,289	12	\$4,075	10	\$ 5,643
Chamber Music Organization	9	\$630	6	\$445	8	\$ 881
Classical Music Not Self-Designated*	28	\$11,510	31	\$20,350	24	\$ 20,748
Other Music Groups and Artists	2,212	\$742,738	2,039	\$1,005,832	2,382	\$ 1,670,052
Dance or Stage Band/Orchestra	632	\$79,435	346	\$55,603	274	\$ 64,713
Choral Music Group	13	\$1,649	10	\$1,800	14	\$ 4,052
Jazz Music Group or Artist	142	\$23,402	114	\$23,182	94	\$ 32,904
Other Music Group,Artist,Presentation	699	\$362,678	604	\$479,487	739	\$ 746,265
Other Music Not Self-Designated*	726	\$275,574	965	\$445,760	1,261	\$ 822,118

* Organizations in this group did not provide the specific classification.

(D) means that data are withheld to avoid disclosure of individual organizational data. The data, however, are included in the totals

APPENDIX TABLE 4A: NUMBER OF TAXABLE PERFORMING ARTS ORGANIZATIONS
AND AVERAGE TOTAL RECEIPTS (\$1,000) BY YEAR

Type of Organization	<----- 1982 ----->		<----- 1987 ----->		<----- 1992 ----->	
	Number of Estblshmnts	Average Receipts	Number of Estblshmnts	Average Receipts	Number of Estblshmnts	Average Receipts
Producers of Live Theatrical Productions	873	\$ 860	824	\$ 982	915	\$ 1,457
Resident Theater	4	\$ 177	5	\$ 623	8	\$ 2,717
Stock Theater	33	\$ 490	15	\$ 394	20	\$ 1,050
Broadway Productions & Road Shows	86	\$ 2,945	64	\$ 4,389	79	\$ 7,564
Off-Broadway Productions	13	\$ 484	19	\$ 1,591	17	\$ 1,104
Off-Off Broadway Productions	8	\$ 338	11	\$ 224	13	\$ 1,598
Children's Theater	20	\$ 622	15	\$ 246	31	\$ 1,013
Dinner Theater	56	\$ 947	25	\$ 540	29	\$ 871
Community Theater	14	\$ 171	13	\$ 195	14	\$ 324
Other Theatrical Presentation	143	\$ 187	142	\$ 623	128	\$ 677
Theater Not Self-designated*	496	\$ 760	515	\$ 735	576	\$ 877
Dance Groups and Artists	142	\$ 191	97	\$ 340	133	\$ 515
Ballet Company	4	(D)	2	(D)	11	\$ 1,852
Modern Dance Company	2	(D)	2	(D)	6	\$ 762
Folk/Ethnic Dance Company	4	\$ 106	3	(D)	7	\$ 533
Other Dance Group, Artist, Presentation	23	(D)	23	\$ 267	29	\$ 287
Dance Not Self-Designated*	109	\$ 160	67	\$ 358	80	\$ 394
Symphony Orchestras, Opera Companies Chamber Music Organizations	61	\$ 294	54	\$ 490	51	\$ 634
Opera Company	13	\$ 191	5	\$ 321	9	\$ 560
Symphony Orchestra	11	\$ 299	12	\$ 340	10	\$ 564
Chamber Music Organization	9	\$ 70	6	\$ 74	8	\$ 110
Classical Music Not Self-Designated*	28	\$ 411	31	\$ 656	24	\$ 865
Other Music Groups and Artists	2,212	\$ 336	2,039	\$ 493	2,382	\$ 701
Dance or Stage Band/Orchestra	632	\$ 126	346	\$ 161	274	\$ 236
Choral Music Group	13	\$ 127	10	\$ 180	14	\$ 289
Jazz Music Group or Artist	142	\$ 165	114	\$ 203	94	\$ 350
Other Music Group, Artist, Presentation	699	\$ 519	604	\$ 794	739	\$ 1,010
Other Music Not Self-Designated*	726	\$ 380	965	\$ 462	1,261	\$ 652

* Organizations in this group did not provide the specific classification.

(D) means that data are withheld to avoid disclosure of individual organizational data. The data, however, are included in the totals